2/3/87 S 2860-1

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
March 31, 1986

Compiled by
STATE OF IOWA
**DEPARTMENT OF REVENUE
AND FINANCE**
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
recei f gas,
electr rvice,
incluc y any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events ex-
cept those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is h percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, a musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

19-002
CPE-39386

THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1986

Computed tax during the first quarter of 1986 amounted to $137,385,837, an increase of 3.76 percent from the same quarter in 1985. The number of businesses filing returns increased from 94,398 to 95,269 or .92 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the first quarter of 1986, the Food Dealers Group showed the largest increase in computed tax with a 30.38 percent increase.[1] The Services Group followed with a 11.78 percent increase.[2] Ten business groups reported an increase in the number of filers. The Apparel and General Merchandise Groups showed the largest increases with 5.26 percent and 4.21 percent respectively, while the Building Materials (-4.03 percent) and Food Dealers (-5.14 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 86	# Bus. Mar. 85	% Change # Bus.	Computed Tax Mar. 86	Computed Tax Mar. 85	% Change Computed Tax
Nonresidents	46	57	-19.30%	$ 92,454	$ 62,966	46.83%
Utilities	2,485	2,397	3.67	30,175,495	29,949,120	0.76
Building Materials	2,453	2,556	-4.03	4,922,423	5,247,068	-6.19
General Merchandise	1,584	1,520	4.21	13,822,808	12,893,036	7.21
Food Dealers	2,106	2,220	-5.14	8,516,882	6,532,134	30.38[1]
Motor Vehicle	5,233	5,450	3.98	7,470,236	7,525,465	-0.73
Apparel	2,198	2,320	5.26	4,014,225	4,034,055	-0.49
Home Furnishings	2,859	2,912	-1.82	4,507,329	4,403,754	2.35
Eating and Drinking	6,799	6,781	0.27	11,831,320	11,539,094	2.53
Specialty Retail	15,059	15,367	-2.00	10,530,374	10,260,921	2.62
Services	26,851	25,795	4.09	17,185,773	15,374,010	11.78[2]
Wholesale Goods	8,012	8,311	-3.60	14,739,651	14,816,178	-0.52
Miscellaneous	10,082	10,061	0.21	6,990,757	6,957,995	0.47
Late Filers	9,502	8,651	9.84	2,586,110	2,814,057	-8.10
TOTALS	95,269	94,398	0.92%	$137,385,837	$132,409,853	3.76

1. The increase in tax collected by food dealers may be mostly attributed to the change in the sales tax base which provided for the taxation of candy, soft drinks and prepared foods effective July 1, 1985. These items were previously exempt from sales tax.

[2] The increase in tax collected by the Services Group may be partially attributed to the enhanced list of enumerated services which were made subject to the sales tax effective July 1, 1985. These additional services include cable television, campgrounds, gun and camera repair; building maintenance; lawn care; landscaping and tree trimming and removal; and several additional items.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1986

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	149	1.78%	$ 947,642	6.66%
Building Materials	167	2.00	107,847	0.76
General Merchandise	12	0.14	310,777	2.18
Food Dealers	19	0.23	11,811	0.08
Motor Vehicle	122	1.46	141,932	1.00
Apparel	52	0.62	39,243	0.27
Home Furnishings	233	2.79	350,169	2.46
Eating and Drinking	25	0.30	12,601	0.09
Specialty Retail	671	8.03	924,517	6.50
Services	1,275	15.26	2,056,205	14.45
Wholesale Goods	2,512	30.07	3,836,658	26.96
Miscellaneous	2,599	31.11	5,333,234	37.48
Late Filers	519	6.21	157,943	1.11
TOTAL	8,355	100.00%	$14,230,579	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1985 and 1986

Use Tax	March 1985	March 1986	% Change
Retailers			
Number of Returns	8,039	8,355	3.93%
Computed Tax	$ 15,189,516	$ 14,230,579	-6.31%
Motor Vehicle*			
Number of Returns	118,242	117,905	-0.29%
Computed Tax	$ 18,458,583	$ 18,182,954	-1.49%
Consumers			
Number of Returns	4,845	4,854	0.19%
Computed Tax	$ 4,977,718	$ 4,881,262	-1.93%

*Note: For reports after July 1, 1978, units reflect only taxable registrations. Previous reports contained both taxable and exempt registrations.

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	46	$2,311,318	$92,454	.07%
ADAIR COUNTY				
GREENFIELD*	120	$5,146,910	$205,881	.15%
ADAIR	53	$1,727,667	$69,061	.05%
STUART	26	$617,968	$24,719	.02%
BRIDGEWATER	23	$257,975	$10,275	.01%
FONTANELLE	36	$384,661	$15,387	.01%
ORIENT	22	$151,499	$6,059	.00%
NON-PERMIT	1	$7,713	$231	.00%
OTHER	67	$421,803	$16,869	.01%
* TOTAL COUNTY *	348	$8,716,196	$348,482	.25%
ADAMS COUNTY				
CORNING*	117	$3,465,752	$138,631	.10%
PRESCOTT	12	$86,698	$3,470	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	54	$212,282	$8,491	.01%
* TOTAL COUNTY *	183	$3,764,732	$150,592	.11%
ALLAMAKEE COUNTY				
WAUKON*	189	$6,174,548	$246,967	.18%
LANSING	71	$1,195,605	$47,825	.03%
POSTVILLE	88	$4,248,230	$169,861	.12%
NEW ALBIN	30	$408,245	$16,328	.01%
HARPERS FERRY	26	$159,588	$6,385	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	120	$804,463	$32,178	.02%
* TOTAL COUNTY *	524	$12,990,679	$519,544	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	270	$10,931,615	$437,096	.32%
CINCINNATI	12	$63,579	$2,543	.00%
MORAVIA	37	$238,440	$9,539	.01%
MOULTON	29	$366,241	$14,613	.01%
MYSTIC	19	$91,617	$3,667	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	116	$1,281,376	$51,258	.04%
* TOTAL COUNTY *	483	$12,972,868	$518,716	.38%
AUDUBON COUNTY				
AUDUBON*	150	$4,957,041	$198,239	.14%
EXIRA	59	$606,602	$24,253	.02%
KIMBALLTON	23	$242,064	$9,683	.01%
NON-PERMIT	1	$2,073	$83	.00%
OTHER	77	$326,872	$13,075	.01%
* TOTAL COUNTY *	310	$6,134,652	$245,333	.18%
BENTON COUNTY				
BELLE PLAINE	112	$3,362,950	$134,515	.10%
VINTON*	214	$7,557,076	$302,278	.22%
BLAIRSTOWN	40	$638,764	$25,551	.02%
SHELLSBURG	26	$385,003	$15,400	.01%
VAN HORNE	33	$375,714	$15,029	.01%
ATKINS	26	$397,303	$15,810	.01%
GARRISON	18	$108,261	$4,329	.00%
KEYSTONE	32	$776,151	$31,045	.02%
MT AUBURN	11	$60,383	$2,415	.00%
NEWHALL	33	$632,296	$25,283	.02%
NORWAY	21	$600,464	$23,917	.02%
URBANA	19	$149,509	$5,978	.00%
WALFORD	13	$162,963	$6,519	.00%
NON-PERMIT	2	$8,850	$354	.00%
OTHER	154	$662,813	$26,504	.02%
* TOTAL COUNTY *	754	$15,878,500	$634,927	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK	COUNTY				
WATERLOO*		1,884	$112,832,655	$4,512,691	3.28%
CEDAR FALLS		863	$39,779,068	$1,590,703	1.16%
EVANSDALE		95	$1,397,558	$55,833	.04%
ELK RUN HTS		12	$130,439	$5,217	.00%
HUDSON		67	$1,483,512	$59,342	.04%
LA PORTE CITY		102	$1,595,610	$63,795	.05%
DUNKERTON		28	$344,586	$13,783	.01%
JANESVILLE		18	$117,409	$4,696	.00%
GILBERTVILLE		29	$270,066	$10,801	.01%
RAYMOND		15	$145,275	$5,790	.00%
NON-PERMIT		14	$67,207	$2,625	.00%
OTHER		105	$851,848	$34,069	.02%
* TOTAL COUNTY *		3,232	$159,015,233	$6,359,345	4.63%
BOONE	COUNTY				
BOONE*		421	$16,294,268	$651,730	.47%
MADRID		76	$2,263,839	$90,546	.07%
OGDEN		82	$1,709,277	$68,371	.05%
BOXHOLM		14	$163,643	$6,545	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		155	$1,209,161	$48,339	.04%
* TOTAL COUNTY *		748	$21,640,188	$865,531	.63%
BREMER	COUNTY				
WAVERLY*		291	$12,338,625	$493,459	.36%
SUMNER		109	$2,652,270	$106,082	.08%
TRIPOLI		60	$984,137	$39,367	.03%
DENVER		74	$1,442,539	$57,697	.04%
JANESVILLE		28	$429,659	$17,129	.01%
READLYN		43	$685,541	$27,423	.02%
FREDERIKA		12	$32,771	$1,309	.00%
PLAINFIELD		24	$362,615	$14,504	.01%
NON-PERMIT		1	$29,920	$1,197	.00%
OTHER		136	$1,131,572	$45,261	.03%
* TOTAL COUNTY *		778	$20,089,649	$803,428	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	259	$8,964,664	$358,539	.26%
JESUP	82	$1,703,628	$68,147	.05%
FAIRBANK	44	$791,020	$31,642	.02%
HAZLETON	33	$287,867	$11,516	.01%
LAMONT	27	$240,034	$9,587	.01%
WINTHROP	44	$644,406	$25,776	.02%
AURORA	17	$95,730	$3,829	.00%
BRANDON	20	$203,803	$8,153	.01%
QUASQUETON	13	$121,254	$4,851	.00%
ROWLEY	14	$79,960	$3,197	.00%
NON-PERMIT	1	$1,814	$54	.00%
OTHER	146	$1,317,223	$52,683	.04%
* TOTAL COUNTY *	700	$14,451,403	$577,974	.42%
BUENA VISTA COUNTY				
STORM LAKE*	392	$17,527,677	$701,090	.51%
ALTA	74	$1,777,227	$71,089	.05%
ALBERT CITY	38	$810,171	$32,398	.02%
MARATHON	13	$248,191	$9,924	.01%
NEWELL	48	$865,716	$34,629	.03%
SIOUX RAPIDS	55	$1,257,305	$50,291	.04%
LAKESIDE	10	$44,211	$1,769	.00%
REMBRANDT	19	$100,079	$4,002	.00%
LINN GROVE	15	$48,502	$1,940	.00%
NON-PERMIT	1	$14,992	$450	.00%
OTHER	89	$878,458	$35,137	.03%
* TOTAL COUNTY *	754	$23,572,529	$942,719	.69%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	55	$986,255	$39,449	.03%
GREENE	66	$1,750,994	$70,042	.05%
PARKERSBURG	84	$1,641,680	$65,662	.05%
SHELL ROCK	61	$870,189	$34,807	.03%
ALLISON*	60	$3,548,702	$141,944	.10%
APLINGTON	51	$941,147	$37,647	.03%
DUMONT	37	$626,124	$24,999	.02%
NEW HARTFORD	32	$296,146	$11,826	.01%
BRISTOW	12	$62,920	$2,516	.00%
NON-PERMIT	2	$1,580	$63	.00%
OTHER	136	$809,265	$32,349	.02%
* TOTAL COUNTY *	596	$11,535,002	$461,304	.34%
CALHOUN COUNTY				
LAKE CITY	95	$2,164,142	$86,563	.06%
MANSON	83	$2,232,910	$89,313	.07%
ROCKWELL CITY*	116	$2,930,613	$117,202	.09%
LOHRVILLE	34	$192,876	$7,716	.01%
POMEROY	36	$686,022	$27,442	.02%
FARNHAMVILLE	26	$1,044,586	$41,786	.03%
NON-PERMIT	0	$0	$0	.00%
OTHER	92	$284,035	$11,360	.01%
* TOTAL COUNTY *	482	$9,535,184	$381,382	.28%
CARROLL COUNTY				
CARROLL*	402	$18,900,509	$755,850	.55%
COON RAPIDS	71	$1,317,117	$52,682	.04%
MANNING	79	$2,401,705	$96,052	.07%
BREDA	41	$614,175	$24,567	.02%
GLIDDEN	42	$1,519,787	$60,791	.04%
ARCADIA	22	$395,112	$15,805	.01%
DEDHAM	17	$238,532	$9,543	.01%
HALBUR	16	$474,274	$18,970	.01%
TEMPLETON	27	$283,131	$11,327	.01%
NON-PERMIT	1	$1,962	$79	.00%
OTHER	100	$621,275	$24,853	.02%
* TOTAL COUNTY *	818	$26,767,579	$1,070,519	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	344	$13,515,211	$540,493	.39%
ANITA	70	$921,235	$36,850	.03%
GRISWOLD	72	$1,105,124	$44,206	.03%
LEWIS	24	$153,762	$6,148	.00%
CUMBERLAND	23	$258,768	$10,352	.01%
MASSENA	25	$677,272	$27,075	.02%
WIOTA	10	$96,166	$3,846	.00%
NON-PERMIT	1	$891	$36	.00%
OTHER	100	$766,731	$30,670	.02%
* TOTAL COUNTY *	669	$17,495,160	$699,676	.51%
CEDAR COUNTY				
TIPTON*	178	$5,109,884	$204,401	.15%
DURANT	91	$1,811,602	$72,439	.05%
MECHANICSVILLE	32	$426,131	$17,044	.01%
WEST BRANCH	81	$1,028,702	$41,144	.03%
CLARENCE	52	$708,861	$28,344	.02%
LOWDEN	53	$821,127	$32,845	.02%
STANWOOD	35	$613,903	$24,557	.02%
BENNETT	29	$345,339	$13,815	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	142	$953,591	$38,124	.03%
* TOTAL COUNTY *	693	$11,819,140	$472,713	.34%
CERRO GORDO COUNTY				
MASON CITY*	982	$56,480,006	$2,259,194	1.64%
CLEAR LAKE	303	$10,448,003	$417,842	.30%
VENTURA	26	$122,630	$4,905	.00%
ROCKWELL	42	$430,132	$17,205	.01%
MESERVEY	16	$100,546	$4,022	.00%
PLYMOUTH	12	$178,754	$7,151	.01%
SWALEDALE	17	$82,471	$3,297	.00%
THORNTON	27	$238,365	$9,535	.01%
NON-PERMIT	13	$14,533	$504	.00%
OTHER	139	$1,326,010	$53,045	.04%
* TOTAL COUNTY *	1,577	$69,421,450	$2,776,700	2.02%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	279	$12,245,736	$489,811	.36%
MARCUS	66	$1,139,327	$45,573	.03%
AURELIA	51	$604,499	$24,175	.02%
CLEGHORN	16	$189,963	$7,599	.01%
MERIDEN	11	$96,337	$3,854	.00%
QUIMBY	27	$694,029	$27,746	.02%
WASHTA	15	$36,235	$1,449	.00%
NON-PERMIT	1	$427	$17	.00%
OTHER	90	$708,219	$28,328	.02%
* TOTAL COUNTY *	556	$15,714,772	$628,552	.46%
CHICKASAW COUNTY				
NEW HAMPTON*	195	$6,557,618	$262,303	.19%
NASHUA	72	$1,332,919	$53,315	.04%
FREDERICKSBURG	54	$1,061,143	$42,447	.03%
LAWLER	34	$694,351	$27,774	.02%
ALTA VISTA	19	$219,090	$8,762	.01%
IONIA	15	$153,561	$6,143	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	128	$683,714	$27,350	.02%
* TOTAL COUNTY *	517	$10,702,396	$428,094	.31%
CLARKE COUNTY				
OSCEOLA*	203	$8,092,737	$323,706	.24%
MURRAY	26	$197,033	$7,883	.01%
WOODBURN	10	$56,643	$2,266	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	56	$366,839	$14,670	.01%
* TOTAL COUNTY *	295	$8,713,252	$348,525	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	483	$20,473,225	$818,743	.60%
EVERLY	33	$469,353	$18,771	.01%
PETERSON	37	$358,129	$14,323	.01%
DICKENS	12	$105,697	$4,228	.00%
FOSTORIA	11	$112,562	$4,504	.00%
ROYAL	29	$213,739	$8,549	.01%
WEBB	19	$170,811	$6,833	.00%
NON-PERMIT	6	$3,541	$129	.00%
OTHER	92	$394,614	$15,785	.01%
* TOTAL COUNTY *	722	$22,301,671	$891,865	.65%
CLAYTON COUNTY				
ELKADER*	118	$4,048,813	$161,954	.12%
GUTTENBERG	102	$2,156,680	$86,257	.06%
MONONA	78	$2,068,131	$82,727	.06%
STRAWBERRY PT	71	$1,034,122	$41,366	.03%
EDGEWOOD	46	$802,762	$32,111	.02%
GARNAVILLO	47	$607,559	$24,306	.02%
MARQUETTE	20	$100,426	$4,007	.00%
MCGREGOR	70	$669,890	$26,794	.02%
FARMERSBURG	14	$151,490	$6,056	.00%
LUANA	14	$138,323	$5,534	.00%
VOLGA CITY	21	$172,336	$6,895	.01%
NON-PERMIT	1	$305	$12	.00%
OTHER	164	$1,046,075	$41,786	.03%
* TOTAL COUNTY *	766	$12,996,912	$519,805	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	845	$44,599,271	$1,783,845	1.30%
DE WITT	191	$6,181,743	$247,274	.18%
CAMANCHE	95	$1,074,443	$42,977	.03%
DELMAR	15	$116,509	$4,660	.00%
GRAND MOUND	37	$298,309	$11,932	.01%
LOST NATION	44	$444,411	$17,778	.01%
WHEATLAND	35	$701,462	$28,054	.02%
CALAMUS	15	$314,081	$12,564	.01%
CHARLOTTE	16	$189,405	$7,575	.01%
GOOSE LAKE	11	$83,611	$3,343	.00%
LOW MOOR	19	$196,890	$7,836	.01%
NON-PERMIT	3	$5,441	$207	.00%
OTHER	210	$1,826,707	$73,046	.05%
* TOTAL COUNTY *	1,536	$56,032,283	$2,241,091	1.63%
CRAWFORD COUNTY				
DENISON*	285	$12,106,488	$484,261	.35%
CHARTER OAK	36	$988,333	$39,532	.03%
DOW CITY	28	$229,640	$9,186	.01%
MANILLA	41	$692,030	$27,643	.02%
SCHLESWIG	49	$650,805	$25,959	.02%
VAIL	26	$185,191	$7,391	.01%
DELOIT	10	$67,374	$2,680	.00%
KIRON	22	$217,789	$8,711	.01%
RICKETTS	15	$76,125	$3,044	.00%
WESTSIDE	26	$414,079	$16,563	.01%
NON-PERMIT	2	$2,867	$115	.00%
OTHER	109	$881,677	$35,256	.03%
* TOTAL COUNTY *	649	$16,512,398	$660,341	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	262	$10,076,636	$403,034	.29%
ADEL*	115	$2,782,109	$111,238	.08%
DALLAS CENTER	54	$772,817	$30,911	.02%
DEXTER	29	$572,967	$22,900	.02%
REDFIELD	32	$399,627	$15,985	.01%
WAUKEE	51	$2,459,660	$98,385	.07%
WOODWARD	45	$710,745	$28,411	.02%
DE SOTO	21	$619,576	$24,784	.02%
GRANGER	29	$547,671	$21,907	.02%
MINBURN	15	$197,230	$7,889	.01%
VAN METER	24	$220,839	$8,832	.01%
NON-PERMIT	1	$1,699	$68	.00%
OTHER	205	$1,876,513	$75,062	.05%
* TOTAL COUNTY *	883	$21,238,089	$849,406	.62%
DAVIS COUNTY				
BLOOMFIELD*	140	$5,086,678	$203,465	.15%
DRAKESVILLE	12	$34,048	$1,362	.00%
PULASKI	10	$203,222	$8,129	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	136	$863,659	$34,548	.03%
* TOTAL COUNTY *	298	$6,187,607	$247,504	.18%
DECATUR COUNTY				
LAMONI	89	$1,909,780	$76,391	.06%
LEON*	88	$2,438,289	$97,524	.07%
DECATUR CITY	14	$162,958	$6,520	.00%
GARDEN GROVE	11	$42,614	$1,705	.00%
GRAND RIVER	12	$77,167	$3,087	.00%
WELDON	12	$63,106	$2,526	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	62	$248,826	$9,956	.01%
* TOTAL COUNTY *	288	$4,942,740	$197,709	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	217	$9,470,337	$378,791	.28%
EARLVILLE	39	$448,960	$17,960	.01%
EDGEWOOD	15	$321,549	$12,863	.01%
HOPKINTON	32	$747,444	$29,893	.02%
COLESBURG	23	$343,891	$13,754	.01%
DELHI	29	$334,085	$13,364	.01%
GREELEY	14	$129,505	$5,182	.00%
RYAN	23	$119,270	$4,772	.00%
NON-PERMIT	1	$1,273	$38	.00%
OTHER	166	$1,497,561	$59,900	.04%
* TOTAL COUNTY *	559	$13,413,875	$536,517	.39%
DES MOINES COUNTY				
BURLINGTON*	786	$46,575,293	$1,862,797	1.36%
MEDIAPOLIS	82	$1,635,103	$65,407	.05%
WEST BURLINGTON	165	$7,051,876	$282,069	.21%
DANVILLE	38	$792,254	$31,691	.02%
MIDDLETOWN	10	$98,685	$3,947	.00%
NON-PERMIT	7	$7,010	$262	.00%
OTHER	165	$1,359,849	$54,393	.04%
* TOTAL COUNTY *	1,253	$57,520,070	$2,300,566	1.67%
DICKINSON COUNTY				
MILFORD	126	$2,165,085	$86,601	.06%
SPIRIT LAKE*	212	$6,934,798	$277,365	.20%
ARNOLDS PARK	106	$927,931	$37,119	.03%
LAKE PARK	56	$1,227,120	$49,086	.04%
OKOBOJI	36	$937,788	$37,510	.03%
SUPERIOR	11	$205,185	$8,208	.01%
TERRIL	18	$191,617	$7,665	.01%
NON-PERMIT	3	$1,274	$39	.00%
OTHER	156	$730,595	$29,216	.02%
* TOTAL COUNTY *	724	$13,321,393	$532,809	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,619	$91,325,415	$3,652,564	2.66%
CASCADE	94	$1,823,399	$72,933	.05%
DYERSVILLE	157	$6,853,285	$274,129	.20%
EPWORTH	34	$522,321	$20,895	.02%
FARLEY	42	$713,779	$28,552	.02%
BERNARD	21	$230,750	$9,230	.01%
HOLY CROSS	17	$224,213	$8,971	.01%
LUXEMBURG	19	$135,843	$5,435	.00%
NEW VIENNA	25	$480,609	$19,225	.01%
PEOSTA	17	$311,498	$12,460	.01%
WORTHINGTON	21	$246,899	$9,876	.01%
NON-PERMIT	15	$98,275	$3,613	.00%
OTHER	232	$4,124,816	$164,984	.12%
* TOTAL COUNTY *	2,313	$107,091,102	$4,282,867	3.12%
EMMET COUNTY				
ESTHERVILLE*	269	$12,158,550	$486,338	.35%
ARMSTRONG	71	$1,290,543	$51,595	.04%
RINGSTED	27	$462,945	$18,517	.01%
WALLINGFORD	15	$88,053	$3,501	.00%
NON-PERMIT	4	$3,818	$122	.00%
OTHER	74	$498,310	$19,854	.01%
* TOTAL COUNTY *	460	$14,502,219	$579,927	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	265	$13,042,330	$521,491	.38%
FAYETTE	49	$633,765	$25,339	.02%
WEST UNION*	127	$4,730,700	$189,144	.14%
ARLINGTON	21	$464,620	$18,584	.01%
CLERMONT	29	$728,653	$29,145	.02%
ELGIN	33	$636,454	$25,458	.02%
HAWKEYE	24	$478,120	$19,119	.01%
MAYNARD	18	$558,243	$22,329	.02%
ST LUCAS	15	$202,133	$8,085	.01%
WADENA	11	$49,093	$1,963	.00%
WAUCOMA	16	$196,534	$7,860	.01%
WESTGATE	12	$57,200	$2,288	.00%
NON-PERMIT	2	$643	$22	.00%
OTHER	161	$2,227,254	$89,090	.06%
* TOTAL COUNTY *	783	$24,005,742	$959,917	.70%
FLOYD COUNTY				
CHARLES CITY*	335	$12,632,196	$505,251	.37%
NORA SPRINGS	63	$911,546	$36,463	.03%
ROCKFORD	49	$634,567	$25,359	.02%
FLOYD	12	$256,163	$10,245	.01%
MARBLE ROCK	23	$274,691	$10,989	.01%
RUDD	24	$206,121	$8,244	.01%
NON-PERMIT	2	$1,428	$43	.00%
OTHER	133	$856,784	$34,271	.02%
* TOTAL COUNTY *	641	$15,773,496	$630,865	.46%
FRANKLIN COUNTY				
HAMPTON*	222	$8,417,347	$336,461	.24%
ACKLEY	10	$103,295	$4,132	.00%
SHEFFIELD	58	$941,558	$37,663	.03%
COULTER	18	$111,065	$4,444	.00%
GENEVA	10	$94,802	$3,791	.00%
LATIMER	29	$326,620	$13,066	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	104	$619,031	$24,758	.02%
* TOTAL COUNTY *	451	$10,613,718	$424,315	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	63	$1,595,653	$63,824	.05%
SIDNEY*	56	$1,019,917	$40,772	.03%
TABOR	42	$538,610	$21,535	.02%
FARRAGUT	23	$136,450	$5,423	.00%
RANDOLPH	10	$41,358	$1,654	.00%
RIVERTON	14	$115,040	$4,601	.00%
NON-PERMIT	1	$4,626	$185	.00%
OTHER	94	$2,726,788	$109,071	.08%
* TOTAL COUNTY *	303	$6,178,442	$247,065	.18%
GREENE COUNTY				
JEFFERSON*	205	$7,553,546	$302,099	.22%
CHURDAN	29	$215,020	$8,601	.01%
GRAND JCT	50	$1,000,751	$40,029	.03%
SCRANTON	32	$495,200	$19,809	.01%
PATON	18	$250,417	$10,019	.01%
RIPPEY	19	$123,271	$4,925	.00%
NON-PERMIT	3	$1,033	$34	.00%
OTHER	60	$235,669	$9,427	.01%
* TOTAL COUNTY *	416	$9,874,907	$394,943	.29%
GRUNDY COUNTY				
GRUNDY CENTER*	126	$4,541,091	$181,640	.13%
REINBECK	79	$1,479,557	$59,184	.04%
CONRAD	55	$771,083	$30,842	.02%
DIKE	34	$901,093	$36,022	.03%
WELLSBURG	41	$609,590	$24,385	.02%
BEAMAN	12	$290,237	$11,609	.01%
HOLLAND	18	$91,549	$3,661	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	90	$448,588	$17,942	.01%
* TOTAL COUNTY *	455	$9,132,788	$365,285	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	102	$3,430,648	$137,227	.10%
PANORA	61	$1,249,950	$50,003	.04%
STUART	58	$1,089,972	$43,595	.03%
BAYARD	26	$288,290	$11,533	.01%
CASEY	25	$257,209	$10,229	.01%
BAGLEY	22	$113,067	$4,523	.00%
JAMAICA	12	$82,047	$3,282	.00%
MENLO	15	$159,100	$6,366	.00%
YALE	15	$183,421	$7,337	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	66	$354,362	$14,175	.01%
* TOTAL COUNTY *	402	$7,208,066	$288,270	.21%
HAMILTON COUNTY				
WEBSTER CITY*	297	$10,403,249	$416,030	.30%
JEWELL	46	$1,711,452	$68,456	.05%
STRATFORD	41	$769,551	$30,781	.02%
WILLIAMS	35	$767,494	$30,700	.02%
BLAIRSBURG	13	$201,148	$8,046	.01%
ELLSWORTH	25	$614,794	$24,584	.02%
KAMRAR	13	$85,649	$3,427	.00%
RANDALL	10	$87,541	$3,497	.00%
STANHOPE	21	$249,842	$9,993	.01%
NON-PERMIT	2	$484	$19	.00%
OTHER	95	$1,040,453	$41,618	.03%
* TOTAL COUNTY *	598	$15,931,657	$637,151	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	111	$3,192,987	$127,723	.09%
GARNER*	121	$4,982,548	$199,298	.15%
KANAWHA	45	$996,256	$39,851	.03%
KLEMME	29	$323,020	$12,922	.01%
CORWITH	21	$135,420	$5,418	.00%
CRYSTAL LAKE	13	$126,449	$5,057	.00%
GOODELL	11	$30,877	$1,236	.00%
WODEN	17	$163,827	$6,555	.00%
FOREST CITY	11	$101,408	$4,057	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	96	$495,261	$19,810	.01%
* TOTAL COUNTY *	475	$10,548,053	$421,927	.31%
HARDIN COUNTY				
IOWA FALLS	298	$11,394,972	$455,691	.33%
ACKLEY	84	$1,446,984	$57,881	.04%
ELDORA*	147	$4,371,221	$174,851	.13%
ALDEN	38	$507,899	$20,314	.01%
HUBBARD	53	$1,178,414	$47,120	.03%
RADCLIFFE	31	$428,310	$17,132	.01%
NEW PROVIDENCE	11	$156,389	$6,255	.00%
STEAMBOAT ROCK	18	$147,193	$5,888	.00%
UNION	36	$638,752	$25,550	.02%
NON-PERMIT	2	$1,048	$35	.00%
OTHER	160	$3,975,844	$159,036	.12%
* TOTAL COUNTY *	878	$24,247,026	$969,753	.71%
HARRISON COUNTY				
DUNLAP	65	$1,158,307	$46,330	.03%
LOGAN*	58	$983,193	$39,325	.03%
MISSOURI VALLEY	133	$5,200,474	$207,998	.15%
WOODBINE	60	$1,293,673	$51,729	.04%
MAGNOLIA	10	$43,808	$1,754	.00%
MONDAMIN	24	$293,707	$11,749	.01%
PERSIA	23	$107,855	$4,315	.00%
PISGAH	22	$126,081	$5,044	.00%
NON-PERMIT	1	$4,176	$125	.00%
OTHER	97	$1,411,135	$56,429	.04%
* TOTAL COUNTY *	493	$10,622,409	$424,798	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	271	$14,751,305	$590,119	.43%
NEW LONDON	66	$956,639	$38,267	.03%
WAYLAND	39	$638,956	$25,555	.02%
WINFIELD	52	$1,084,489	$43,378	.03%
MT UNION	12	$201,291	$8,051	.01%
OLDS	18	$245,899	$9,837	.01%
SALEM	18	$106,973	$4,277	.00%
NON-PERMIT	1	$2,306	$92	.00%
OTHER	137	$1,780,332	$71,213	.05%
* TOTAL COUNTY *	614	$19,768,190	$790,789	.58%
HOWARD COUNTY				
CRESCO*	201	$6,932,329	$277,283	.20%
ELMA	36	$303,993	$12,159	.01%
LIME SPRINGS	32	$451,037	$18,038	.01%
RICEVILLE	18	$265,712	$10,628	.01%
CHESTER	21	$207,566	$8,303	.01%
PROTIVIN	26	$433,635	$17,342	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	91	$451,652	$18,066	.01%
* TOTAL COUNTY *	425	$9,045,924	$361,819	.26%
HUMBOLDT COUNTY				
HUMBOLDT	213	$8,911,998	$356,453	.26%
DAKOTA CITY*	29	$191,640	$7,664	.01%
GILMORE CITY	14	$132,948	$5,319	.00%
LIVERMORE	23	$291,093	$11,644	.01%
BODE	19	$199,719	$7,989	.01%
RENWICK	22	$529,370	$21,175	.02%
NON-PERMIT	2	$2,325	$3,664	.00%
OTHER	105	$534,815	$21,364	.02%
* TOTAL COUNTY *	427	$10,793 908	$435,272	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	75	$1,492,534	$59,695	.04%
IDA GROVE*	140	$6,850,547	$274,019	.20%
BATTLE CREEK	37	$510,811	$20,434	.01%
ARTHUR	12	$93,550	$3,742	.00%
GALVA	17	$134,488	$5,379	.00%
NON-PERMIT	2	$1,478	$60	.00%
OTHER	45	$71,235	$2,849	.00%
* TOTAL COUNTY *	328	$9,154,643	$366,178	.27%
IOWA COUNTY				
MARENGO*	108	$3,725,211	$149,011	.11%
NORTH ENGLISH	46	$881,353	$35,254	.03%
WILLIAMSBURG	115	$4,463,276	$178,532	.13%
VICTOR	51	$885,215	$35,407	.03%
LADORA	16	$32,143	$1,286	.00%
MILLERSBURG	14	$169,830	$6,793	.00%
PARNELL	12	$59,954	$2,398	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	217	$4,117,342	$164,651	.12%
* TOTAL COUNTY *	579	$14,334,324	$573,332	.42%
JACKSON COUNTY				
MAQUOKETA*	276	$9,248,250	$369,916	.27%
BELLEVUE	108	$2,152,457	$85,945	.06%
PRESTON	54	$1,408,109	$56,315	.04%
SABULA	28	$414,327	$16,544	.01%
ANDREW	13	$136,245	$5,450	.00%
BALDWIN	10	$48,513	$1,939	.00%
LA MOTTE	21	$323,392	$12,903	.01%
MILES	22	$581,597	$23,264	.02%
SPRINGBROOK	11	$81,729	$3,270	.00%
NON-PERMIT	6	$3,615	$123	.00%
OTHER	176	$1,492,730	$59,708	.04%
* TOTAL COUNTY *	725	$15,890,964	$635,377	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
NEWTON*	517	$24,002,292	$959,998	.70%
COLFAX	72	$3,598,349	$143,934	.10%
MONROE	76	$1,539,220	$61,572	.04%
BAXTER	37	$642,522	$25,657	.02%
KELLOGG	24	$342,831	$13,713	.01%
PRAIRIE CITY	52	$1,990,585	$79,613	.06%
LYNNVILLE	25	$306,727	$12,266	.01%
MINGO	16	$111,061	$4,441	.00%
SULLY	39	$1,484,750	$59,391	.04%
NON-PERMIT	1	$1,181	$35	.00%
OTHER	209	$1,426,844	$57,078	.04%
* TOTAL COUNTY *	1,068	$35,446,362	$1,417,698	1.03%
JEFFERSON COUNTY				
FAIRFIELD*	417	$16,827,673	$672,918	.49%
BATAVIA	18	$139,812	$5,592	.00%
LIBERTYVILLE	15	$304,500	$12,181	.01%
PACKWOOD	18	$132,498	$5,300	.00%
NON-PERMIT	2	$25,904	$1,036	.00%
OTHER	112	$832,381	$33,291	.02%
* TOTAL COUNTY *	582	$18,262,768	$730,318	.53%
JOHNSON COUNTY				
IOWA CITY*	1,144	$82,583,730	$3,302,680	2.40%
CORALVILLE	265	$16,060,618	$642,234	.47%
LONE TREE	45	$425,460	$16,742	.01%
OXFORD	31	$310,141	$12,404	.01%
SOLON	51	$883,769	$35,344	.03%
HILLS	16	$506,127	$20,245	.01%
NORTH LIBERTY	38	$756,753	$30,260	.02%
SWISHER	20	$250,623	$10,026	.01%
TIFFIN	12	$377,802	$15,114	.01%
NON-PERMIT	8	$439,592	$16,892	.01%
OTHER	262	$2,827,874	$113,118	.08%
* TOTAL COUNTY *	1,892	$105,422,489	$4,215,059	3.07%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	154	$9,023,118	$360,901	.26%
MONTICELLO	209	$6,834,841	$273,390	.20%
OLIN	43	$399,290	$15,969	.01%
OXFORD JCT	36	$251,141	$10,045	.01%
WYOMING	40	$629,419	$25,089	.02%
ONSLOW	14	$141,360	$5,654	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	236	$1,834,263	$73,361	.05%
* TOTAL COUNTY *	732	$19,113,432	$764,409	.56%
KEOKUK COUNTY				
KEOTA	60	$567,792	$22,710	.02%
SIGOURNEY*	106	$3,816,290	$152,637	.11%
DELTA	11	$62,448	$2,499	.00%
HEDRICK	47	$335,491	$13,409	.01%
RICHLAND	33	$622,075	$24,884	.02%
WHAT CHEER	42	$405,328	$16,213	.01%
GIBSON	10	$113,560	$4,542	.00%
HARPER	11	$90,448	$3,617	.00%
KESWICK	15	$393,275	$15,732	.01%
OLLIE	13	$39,017	$1,561	.00%
SOUTH ENGLISH	11	$133,504	$5,339	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	133	$1,485,503	$59,418	.04%
* TOTAL COUNTY *	492	$8,064,731	$322,561	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	308	$12,575,717	$503,029	.37%
BANCROFT	49	$1,508,966	$60,360	.04%
BURT	23	$187,156	$7,487	.01%
LU VERNE	14	$102,682	$4,107	.00%
SWEA CITY	45	$527,727	$21,109	.02%
TITONKA	45	$780,104	$31,194	.02%
WESLEY	25	$653,532	$26,142	.02%
WHITTEMORE	35	$562,383	$22,493	.02%
FENTON	23	$269,514	$10,781	.01%
LAKOTA	20	$139,618	$5,583	.00%
LEDYARD	16	$139,653	$5,587	.00%
LONE ROCK	12	$135,020	$5,401	.00%
NON-PERMIT	2	$421	$17	.00%
OTHER	152	$816,316	$32,631	.02%
* TOTAL COUNTY *	769	$18,398,809	$735,921	.54%
LEE COUNTY				
FT MADISON*	348	$16,920,008	$676,647	.49%
KEOKUK	464	$22,849,644	$913,918	.67%
DONNELLSON	62	$945,823	$37,775	.03%
MONTROSE	30	$281,070	$11,242	.01%
WEST POINT	54	$882,089	$35,282	.03%
ST PAUL	14	$605,546	$24,223	.02%
HOUGHTON	12	$424,178	$16,967	.01%
NON-PERMIT	2	$1,567	$50	.00%
OTHER	267	$4,619,094	$184,759	.13%
* TOTAL COUNTY *	1,253	$47,529,019	$1,900,863	1.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,142	$231,490,862	$9,257,660	6.74%
MARION	518	$24,716,291	$988,563	.72%
CENTER POINT	52	$984,448	$39,377	.03%
CENTRAL CITY	65	$524,244	$20,940	.02%
HIAWATHA	107	$2,156,034	$86,240	.06%
LISBON	63	$682,098	$27,280	.02%
MT VERNON	106	$4,418,642	$176,735	.13%
COGGON	35	$426,147	$15,299	.01%
FAIRFAX	39	$399,808	$14,426	.01%
SPRINGVILLE	37	$372,130	$12,085	.01%
WALKER	38	$299,284	$10,640	.01%
ALBURNETTE	20	$273,366	$10,934	.01%
ELY	31	$255,810	$10,233	.01%
PALO	21	$560,802	$22,430	.02%
ROBINS	10	$14,842	$594	.00%
NON-PERMIT	17	$269,042	$10,705	.01%
OTHER	272	$3,538,095	$141,040	.10%
* TOTAL COUNTY *	4,573	$271,381,945	$10,845,181	7.89%
LOUISA COUNTY				
COLUMBUS JCT	84	$2,085,427	$83,415	.06%
WAPELLO*	101	$2,606,031	$104,242	.08%
MORNING SUN	40	$695,289	$27,812	.02%
GRANDVIEW	12	$142,959	$5,719	.00%
LETTS	10	$104,138	$4,167	.00%
OAKVILLE	20	$212,522	$8,501	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	78	$646,540	$25,865	.02%
* TOTAL COUNTY *	345	$6,492,906	$259,721	.19%
LUCAS COUNTY				
CHARITON*	205	$6,489,549	$259,556	.19%
RUSSELL	21	$134,854	$5,378	.00%
LUCAS	11	$65,222	$2,609	.00%
NON-PERMIT	1	$734	$29	.00%
OTHER	80	$974,654	$38,989	.03%
* TOTAL COUNTY *	318	$7,665,013	$306,561	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	115	$3,840,614	$153,625	.11%
GEORGE	59	$901,216	$36,049	.03%
DOON	31	$344,181	$13,768	.01%
INWOOD	42	$696,555	$27,863	.02%
LARCHWOOD	44	$501,998	$20,079	.01%
LITTLE ROCK	16	$144,950	$5,798	.00%
LESTER	20	$298,674	$11,948	.01%
NON-PERMIT	1	$2,012	$80	.00%
OTHER	104	$606,028	$24,224	.02%
* TOTAL COUNTY *	432	$7,336,228	$293,434	.21%
MADISON COUNTY				
WINTERSET*	166	$4,833,067	$193,305	.14%
EARLHAM	37	$426,184	$17,047	.01%
ST CHARLES	21	$338,517	$13,544	.01%
TRURO	20	$118,645	$4,745	.00%
NON-PERMIT	2	$2,016	$80	.00%
OTHER	117	$666,715	$26,666	.02%
* TOTAL COUNTY *	363	$6,385,144	$255,387	.19%
MAHASKA COUNTY				
OSKALOOSA*	467	$23,057,348	$922,224	.67%
NEW SHARON	69	$786,608	$31,446	.02%
UNIVERSITY PARK	11	$45,496	$1,820	.00%
BARNES CITY	13	$71,266	$2,849	.00%
FREMONT	21	$151,559	$6,065	.00%
NON-PERMIT	4	$117,462	$3,553	.00%
OTHER	174	$1,089,337	$43,553	.03%
* TOTAL COUNTY *	759	$25,319,076	$1,011,510	.74%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	250	$13,763,257	$550,534	.40%
PELLA	253	$10,882,928	$435,308	.32%
PLEASANTVILLE	58	$879,721	$35,191	.03%
BUSSEY	19	$128,519	$5,141	.00%
MELCHER	31	$333,453	$13,339	.01%
NON-PERMIT	2	$1,058	$43	.00%
OTHER	210	$2,492,736	$99,709	.07%
* TOTAL COUNTY *	823	$28,481,672	$1,139,265	.83%
MARSHALL COUNTY				
MARSHALLTOWN*	776	$41,901,554	$1,675,972	1.22%
STATE CENTER	61	$717,092	$28,687	.02%
ALBION	14	$299,831	$11,993	.01%
GILMAN	28	$371,362	$14,854	.01%
MELBOURNE	27	$239,683	$9,581	.01%
LAUREL	19	$207,748	$8,311	.01%
LE GRAND	24	$440,429	$17,618	.01%
RHODES	14	$55,211	$2,209	.00%
NON-PERMIT	2	$6,970	$209	.00%
OTHER	154	$1,809,831	$72,372	.05%
* TOTAL COUNTY *	1,119	$46,049,711	$1,841,806	1.34%
MILLS COUNTY				
GLENWOOD*	131	$6,072,965	$242,904	.18%
MALVERN	46	$809,328	$32,359	.02%
EMERSON	28	$422,101	$16,885	.01%
PACIFIC JCT	10	$26,463	$1,058	.00%
HENDERSON	14	$112,814	$4,511	.00%
NON-PERMIT	1	$133	$4	.00%
OTHER	92	$610,501	$24,417	.02%
* TOTAL COUNTY *	322	$8,054,305	$322,138	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	159	$4,449,940	$178,003	.13%
ST ANSGAR	52	$2,411,146	$96,447	.07%
RICEVILLE	32	$413,967	$16,560	.01%
STACYVILLE	30	$635,671	$25,428	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	125	$906,418	$36,253	.03%
* TOTAL COUNTY *	398	$8,817,142	$352,691	.26%
MONONA COUNTY				
ONAWA*	147	$4,783,931	$191,344	.14%
MAPLETON	89	$2,491,140	$99,648	.07%
UTE	34	$587,845	$23,515	.02%
WHITING	28	$237,221	$9,484	.01%
BLENCOE	14	$102,323	$4,095	.00%
CASTANA	11	$52,347	$2,094	.00%
MOORHEAD	21	$245,918	$9,832	.01%
SOLDIER	18	$126,874	$5,077	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	68	$461,974	$18,478	.01%
* TOTAL COUNTY *	430	$9,089,573	$363,567	.26%
MONROE COUNTY				
ALBIA*	162	$5,503,192	$220,112	.16%
LOVILIA	29	$171,586	$6,864	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	73	$1,028,985	$41,158	.03%
* TOTAL COUNTY *	264	$6,703,763	$268,134	.20%
MONTGOMERY COUNTY				
RED OAK*	263	$11,729,908	$468,836	.34%
VILLISCA	62	$762,419	$30,406	.02%
STANTON	34	$909,228	$36,370	.03%
ELLIOTT	22	$140,181	$5,607	.00%
NON-PERMIT	1	$2,329	$70	.00%
OTHER	80	$533,236	$21,332	.02%
* TOTAL COUNTY *	462	$14,077,301	$562,621	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	685	$33,437,500	$1,337,174	.97%
WEST LIBERTY	101	$2,253,533	$90,139	.07%
WILTON	101	$6,887,170	$275,485	.20%
ATALISSA	13	$80,613	$3,223	.00%
CONESVILLE	13	$101,286	$4,051	.00%
NICHOLS	19	$350,723	$14,029	.01%
NON-PERMIT	5	$5,162	$187	.00%
OTHER	172	$1,674,237	$66,750	.05%
* TOTAL COUNTY *	1,109	$44,790,224	$1,791,038	1.30%
OBRIEN COUNTY				
SHELDON	225	$8,885,005	$355,290	.26%
HARTLEY	85	$1,376,532	$55,062	.04%
PAULLINA	81	$1,322,161	$52,884	.04%
PRIMGHAR*	53	$1,370,380	$54,773	.04%
SANBORN	63	$1,082,047	$43,261	.03%
SUTHERLAND	45	$431,424	$17,241	.01%
ARCHER	11	$82,885	$3,316	.00%
NON-PERMIT	3	$783	$29	.00%
OTHER	102	$665,559	$26,624	.02%
* TOTAL COUNTY *	668	$15,216,776	$608,480	.44%
OSCEOLA COUNTY				
SIBLEY*	135	$4,158,176	$166,312	.12%
ASHTON	26	$263,653	$10,547	.01%
OCHEYEDAN	33	$378,219	$15,125	.01%
MELVIN	20	$450,540	$18,020	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	70	$377,173	$15,090	.01%
* TOTAL COUNTY *	284	$5,627,761	$225,094	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	210	$8,225,732	$329,008	.24%
SHENANDOAH	280	$8,882,740	$355,308	.26%
ESSEX	33	$317,760	$12,712	.01%
BRADDYVILLE	13	$139,679	$5,585	.00%
COIN	13	$99,176	$3,967	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	103	$688,776	$27,551	.02%
* TOTAL COUNTY *	652	$18,353,863	$734,131	.53%
PALO ALTO COUNTY				
EMMETSBURG*	167	$4,875,244	$194,948	.14%
GRAETTINGER	45	$623,078	$24,922	.02%
RUTHVEN	34	$502,228	$20,087	.01%
WEST BEND	52	$1,343,989	$53,759	.04%
AYRSHIRE	13	$86,378	$3,455	.00%
CYLINDER	11	$68,431	$2,736	.00%
MALLARD	23	$170,053	$6,802	.00%
NON-PERMIT	1	$172	$5	.00%
OTHER	63	$515,451	$20,621	.02%
* TOTAL COUNTY *	409	$8,185,024	$327,335	.24%
PLYMOUTH COUNTY				
LE MARS*	305	$13,554,092	$542,068	.39%
AKRON	66	$1,678,526	$67,135	.05%
KINGSLEY	82	$1,514,803	$60,591	.04%
REMSEN	80	$1,729,201	$69,160	.05%
MERRILL	38	$453,934	$18,160	.01%
BRUNSVILLE	12	$59,299	$2,372	.00%
HINTON	22	$305,847	$12,235	.01%
OYENS	11	$41,641	$1,665	.00%
NON-PERMIT	5	$4,203	$156	.00%
OTHER	140	$823,904	$32,919	.02%
* TOTAL COUNTY *	761	$20,165,450	$806,461	.59%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	40	$589,448	$23,577	.02%
LAURENS	91	$1,615,385	$64,610	.05%
POCAHONTAS*	137	$3,027,861	$121,099	.09%
GILMORE CITY	16	$367,406	$14,699	.01%
ROLFE	42	$948,046	$37,911	.03%
HAVELOCK	12	$203,465	$8,139	.01%
PALMER	20	$242,410	$9,695	.01%
VARINA	10	$43,375	$1,735	.00%
NON-PERMIT	1	$2,020	$81	.00%
OTHER	83	$266,119	$10,642	.01%
* TOTAL COUNTY *	452	$7,305,535	$292,188	.21%
POLK COUNTY				
DES MOINES*	6,140	$566,587,832	$22,661,675	16.49%
WEST DES MOINES	796	$60,657,245	$2,426,109	1.77%
URBANDALE	191	$8,727,878	$349,111	.25%
ALTOONA	155	$7,597,581	$303,842	.22%
ANKENY	398	$14,262,054	$570,450	.42%
CLIVE	38	$2,262,866	$90,515	.07%
GRIMES	76	$1,631,172	$65,248	.05%
MITCHELLVILLE	40	$416,914	$15,225	.01%
POLK CITY	47	$516,373	$19,329	.01%
BONDURANT	39	$676,229	$26,211	.02%
ELKHART	12	$357,903	$14,315	.01%
PLEASANT HILL	11	$821,382	$32,856	.02%
RUNNELLS	28	$571,606	$22,169	.02%
JOHNSTON	88	$2,158,045	$86,276	.06%
NON-PERMIT	54	$372,219	$13,005	.01%
OTHER	110	$2,554,848	$102,176	.07%
* TOTAL COUNTY *	8,223	$670,172,147	$26,798,512	19.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,139	$57,839,848	$2,313,442	1.68%
AVOCA	89	$4,198,869	$167,956	.12%
CARTER LAKE	58	$1,350,028	$54,002	.04%
OAKLAND	66	$1,263,899	$50,548	.04%
CARSON	26	$185,154	$7,407	.01%
NEOLA	39	$714,220	$28,567	.02%
WALNUT	41	$528,445	$21,138	.02%
CRESCENT	20	$459,607	$18,382	.01%
HANCOCK	12	$134,733	$5,390	.00%
MACEDONIA	15	$409,381	$16,374	.01%
MINDEN	27	$417,558	$16,699	.01%
TREYNOR	33	$444,291	$17,771	.01%
UNDERWOOD	27	$301,150	$12,045	.01%
NON-PERMIT	7	$34,872	$1,231	.00%
OTHER	261	$8,964,277	$358,552	.26%
* TOTAL COUNTY *	1,860	$77,246,332	$3,089,504	2.25%
POWESHIEK COUNTY				
GRINNELL	273	$15,573,725	$622,910	.45%
BROOKLYN	79	$3,439,098	$137,558	.10%
MONTEZUMA*	102	$2,417,981	$96,701	.07%
VICTOR	10	$462,937	$18,515	.01%
DEEP RIVER	16	$143,222	$5,729	.00%
MALCOM	15	$186,674	$7,467	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	132	$1,275,663	$51,032	.04%
* TOTAL COUNTY *	627	$23,499,300	$939,912	.68%
RINGGOLD COUNTY				
MOUNT AYR*	104	$3,432,248	$137,288	.10%
DIAGONAL	17	$193,717	$7,748	.01%
KELLERTON	20	$162,223	$6,488	.00%
TINGLEY	14	$110,951	$4,438	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	63	$293,032	$11,717	.01%
* TOTAL COUNTY *	218	$4,192,171	$167,679	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	130	$3,559,063	$142,365	.10%
LAKE VIEW	79	$1,305,322	$52,215	.04%
ODEBOLT	58	$802,017	$32,080	.02%
EARLY	28	$369,400	$14,775	.01%
SCHALLER	44	$590,434	$23,617	.02%
WALL LAKE	46	$959,379	$38,365	.03%
AUBURN	24	$291,397	$11,658	.01%
LYTTON	21	$188,943	$7,559	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	93	$825,767	$33,012	.02%
* TOTAL COUNTY *	523	$8,891,722	$355,646	.26%
SCOTT COUNTY				
DAVENPORT*	2,501	$171,494,240	$6,858,487	4.99%
BETTENDORF	656	$44,882,777	$1,795,200	1.31%
BUFFALO	27	$622,828	$24,914	.02%
LE CLAIRE	82	$659,729	$26,387	.02%
BLUE GRASS	64	$781,495	$31,255	.02%
ELDRIDGE	124	$3,696,157	$147,836	.11%
PRINCETON	31	$508,549	$20,343	.01%
WALCOTT	68	$2,753,038	$110,120	.08%
DIXON	17	$156,376	$6,253	.00%
DONAHUE	17	$138,549	$5,540	.00%
LONG GROVE	16	$115,252	$4,611	.00%
MCCAUSLAND	17	$128,544	$5,142	.00%
NEW LIBERTY	11	$29,920	$1,197	.00%
RIVERDALE	13	$243,877	$9,754	.01%
NON-PERMIT	26	$199,614	$6,454	.00%
OTHER	245	$3,580,623	$143,215	.10%
* TOTAL COUNTY *	3,915	$229,991,568	$9,196,708	6.69%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	263	$9,830,324	$393,136	.29%
ELK HORN	38	$364,750	$14,522	.01%
SHELBY	28	$308,625	$12,343	.01%
DEFIANCE	27	$188,650	$7,542	.01%
EARLING	30	$217,432	$8,698	.01%
IRWIN	37	$460,499	$18,418	.01%
PANAMA	18	$168,580	$6,744	.00%
PORTSMOUTH	16	$217,546	$8,702	.01%
WESTPHALIA	12	$90,443	$3,619	.00%
NON-PERMIT	2	$11,178	$447	.00%
OTHER	94	$675,654	$27,025	.02%
* TOTAL COUNTY *	565	$12,533,681	$501,196	.36%
SIOUX COUNTY				
HAWARDEN	129	$2,844,682	$113,702	.08%
ALTON	48	$694,630	$27,784	.02%
HULL	80	$1,074,269	$42,969	.03%
ORANGE CITY*	152	$5,155,769	$206,234	.15%
ROCK VALLEY	138	$5,321,207	$212,769	.15%
SIOUX CENTER	212	$6,359,562	$254,378	.19%
BOYDEN	42	$438,933	$17,533	.01%
HOSPERS	42	$614,154	$24,568	.02%
IRETON	36	$1,159,285	$46,369	.03%
GRANVILLE	22	$193,958	$7,762	.01%
MAURICE	10	$28,131	$1,125	.00%
NON-PERMIT	2	$1,623	$50	.00%
OTHER	177	$1,175,971	$47,010	.03%
* TOTAL COUNTY *	1,090	$25,062,174	$1,002,253	.73%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	982	$61,702,541	$2,467,476	1.80%
NEVADA*	186	$7,884,355	$315,266	.23%
STORY CITY	113	$3,239,495	$129,581	.09%
CAMBRIDGE	14	$149,470	$5,979	.00%
COLO	29	$1,211,545	$48,463	.04%
MAXWELL	35	$344,512	$13,750	.01%
ROLAND	37	$469,253	$18,769	.01%
SLATER	44	$905,454	$36,220	.03%
ZEARING	32	$484,961	$19,399	.01%
COLLINS	18	$192,629	$7,705	.01%
GILBERT	22	$173,388	$6,937	.01%
HUXLEY	62	$1,362,311	$54,492	.04%
MCCALLSBURG	17	$52,326	$2,094	.00%
NON-PERMIT	7	$34,259	$1,125	.00%
OTHER	188	$1,903,958	$76,156	.06%
* TOTAL COUNTY *	1,786	$80,110,457	$3,203,412	2.33%
TAMA COUNTY				
TAMA	120	$2,585,265	$103,363	.08%
DYSART	59	$904,367	$36,167	.03%
TOLEDO*	107	$6,870,410	$274,731	.20%
TRAER	78	$1,666,971	$66,680	.05%
GARWIN	26	$172,651	$6,905	.01%
GLADBROOK	53	$1,492,857	$59,674	.04%
CHELSEA	28	$257,278	$10,291	.01%
CLUTIER	14	$108,157	$4,309	.00%
LINCOLN	11	$260,247	$10,410	.01%
MONTOUR	10	$146,667	$5,866	.00%
NON-PERMIT	1	$612	$18	.00%
OTHER	119	$415,966	$16,639	.01%
* TOTAL COUNTY *	626	$14,881,448	$595,053	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	98	$1,469,230	$58,772	.04%
LENOX	72	$1,799,136	$71,908	.05%
CLEARFIELD	32	$274,582	$10,983	.01%
NEW MARKET	21	$106,943	$4,276	.00%
BLOCKTON	17	$180,481	$7,220	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	64	$146,707	$5,866	.00%
* TOTAL COUNTY *	304	$3,977,079	$159,025	.12%
UNION COUNTY				
CRESTON*	296	$12,541,582	$501,664	.37%
AFTON	42	$554,904	$22,197	.02%
LORIMOR	16	$201,069	$8,042	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	76	$375,376	$15,017	.01%
* TOTAL COUNTY *	430	$13,672,931	$546,920	.40%
VAN BUREN COUNTY				
KEOSAUQUA*	62	$1,110,207	$44,406	.03%
BONAPARTE	27	$349,823	$13,992	.01%
FARMINGTON	56	$519,423	$20,759	.02%
MILTON	25	$126,460	$5,057	.00%
BIRMINGHAM	25	$162,071	$6,482	.00%
CANTRIL	22	$157,522	$6,299	.00%
STOCKPORT	21	$247,764	$9,899	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	120	$615,076	$24,596	.02%
* TOTAL COUNTY *	358	$3,288,346	$131,490	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	788	$37,736,049	$1,508,543	1.10%
ELDON	48	$436,882	$17,411	.01%
EDDYVILLE	40	$393,826	$15,752	.01%
AGENCY	35	$278,047	$11,123	.01%
BLAKESBURG	16	$140,802	$5,632	.00%
NON-PERMIT	3	$1,899	$63	.00%
OTHER	155	$968,021	$38,725	.03%
* TOTAL COUNTY *	1,085	$39,955,526	$1,597,249	1.16%
WARREN COUNTY				
INDIANOLA*	334	$11,406,638	$456,226	.33%
CARLISLE	75	$1,653,524	$66,125	.05%
NORWALK	80	$844,910	$33,793	.02%
MILO	16	$164,559	$6,583	.00%
CUMMING	11	$73,763	$2,948	.00%
HARTFORD	18	$70,755	$2,829	.00%
LACONA	23	$332,919	$13,317	.01%
MARTENSDALE	17	$168,865	$6,755	.00%
NEW VIRGINIA	18	$221,044	$8,842	.01%
ST MARYS	11	$81,514	$3,262	.00%
NON-PERMIT	3	$16,572	$505	.00%
OTHER	206	$1,402,148	$56,064	.04%
* TOTAL COUNTY *	812	$16,437,211	$657,249	.48%
WASHINGTON COUNTY				
WASHINGTON*	317	$12,634,090	$505,316	.37%
KALONA	129	$2,749,176	$109,962	.08%
BRIGHTON	37	$457,000	$18,282	.01%
RIVERSIDE	36	$443,896	$17,759	.01%
WELLMAN	61	$1,544,221	$61,765	.04%
AINSWORTH	24	$231,056	$9,245	.01%
CRAWFORDSVILLE	18	$119,823	$4,794	.00%
WEST CHESTER	10	$16,642	$666	.00%
NON-PERMIT	4	$4,281	$130	.00%
OTHER	169	$1,328,756	$53,140	.04%
* TOTAL COUNTY *	805	$19,528,941	$781,059	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE	COUNTY				
CORYDON*		111	$2,496,241	$99,844	.07%
SEYMOUR		37	$454,779	$18,188	.01%
ALLERTON		29	$243,865	$9,754	.01%
HUMESTON		46	$627,605	$25,105	.02%
LINEVILLE		14	$135,748	$5,430	.00%
NON-PERMIT		1	$631	$25	.00%
OTHER		79	$433,671	$17,345	.01%
* TOTAL COUNTY *		317	$4,392,540	$175,691	.13%
WEBSTER	COUNTY				
FT DODGE*		874	$52,000,463	$2,079,711	1.51%
GOWRIE		71	$1,957,700	$78,105	.06%
DAYTON		44	$678,181	$27,124	.02%
LEHIGH		20	$486,701	$19,467	.01%
OTHO		15	$77,618	$3,106	.00%
BADGER		13	$158,125	$6,325	.00%
CALLENDER		22	$113,777	$4,552	.00%
CLARE		13	$83,956	$3,360	.00%
DUNCOMBE		18	$152,633	$6,107	.00%
HARCOURT		24	$440,767	$17,630	.01%
MOORLAND		16	$90,779	$3,632	.00%
VINCENT		12	$840,191	$33,607	.02%
NON-PERMIT		6	$20,455	$766	.00%
OTHER		218	$2,564,049	$102,557	.07%
* TOTAL COUNTY *		1,366	$59,665,395	$2,386,049	1.74%
WINNEBAGO	COUNTY				
FOREST CITY*		145	$3,991,801	$159,610	.12%
BUFFALO CENTER		60	$1,548,032	$61,792	.04%
LAKE MILLS		106	$3,000,187	$120,009	.09%
THOMPSON		28	$1,105,976	$44,241	.03%
LELAND		17	$104,150	$4,166	.00%
RAKE		25	$214,244	$8,571	.01%
NON-PERMIT		2	$6,135	$246	.00%
OTHER		86	$1,319,434	$52,776	.04%
* TOTAL COUNTY *		469	$11,289,959	$451,411	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	314	$13,079,845	$523,003	.38%
CALMAR	53	$1,320,122	$52,802	.04%
OSSIAN	51	$917,791	$36,713	.03%
FT. ATKINSON	31	$329,977	$13,199	.01%
RIDGEWAY	22	$148,225	$5,929	.00%
SPILLVILLE	22	$324,578	$12,937	.01%
NON-PERMIT	2	$404	$13	.00%
OTHER	188	$1,687,359	$67,490	.05%
* TOTAL COUNTY *	683	$17,808,301	$712,086	.52%
WOODBURY COUNTY				
SIOUX CITY*	2,042	$129,035,091	$5,161,019	3.76%
MOVILLE	60	$3,046,160	$121,807	.09%
ANTHON	48	$890,926	$35,639	.03%
CORRECTIONVILLE	54	$516,934	$20,675	.02%
DANBURY	29	$544,261	$21,770	.02%
SERGEANT BLUFF	57	$926,991	$37,078	.03%
SLOAN	37	$647,167	$25,886	.02%
CUSHING	24	$81,943	$3,276	.00%
HORNICK	11	$266,530	$10,651	.01%
LAWTON	23	$441,589	$17,664	.01%
OTO	12	$95,134	$3,805	.00%
PIERSON	23	$220,302	$8,811	.01%
SALIX	14	$364,799	$14,593	.01%
SMITHLAND	11	$71,959	$2,877	.00%
NON-PERMIT	8	$143,815	$4,865	.00%
OTHER	121	$890,531	$35,620	.03%
* TOTAL COUNTY *	2,574	$138,184,132	$5,526,036	4.02%
WORTH COUNTY				
MANLY	49	$557,424	$22,279	.02%
NORTHWOOD*	89	$2,789,095	$111,524	.08%
FERTILE	23	$240,061	$9,602	.01%
GRAFTON	22	$211,449	$8,456	.01%
HANLONTOWN	11	$104,541	$4,181	.00%
KENSETT	14	$97,274	$3,891	.00%
NON-PERMIT	1	$807	$32	.00%
OTHER	84	$7,674,849	$306,989	.22%
* TOTAL COUNTY *	293	$11,675,500	$466,954	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WRIGHT COUNTY				
CLARION*	159	$4,151,377	$166,057	.12%
EAGLE GROVE	131	$4,327,464	$173,101	.13%
BELMOND	123	$3,477,267	$139,084	.10%
DOWS	43	$549,223	$21,969	.02%
GOLDFIELD	38	$588,876	$23,508	.02%
ROWAN	13	$159,152	$6,366	.00%
WOOLSTOCK	12	$486,080	$19,443	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	81	$538,997	$21,559	.02%
* TOTAL COUNTY *	600	$14,278,436	$571,087	.42%
* LATE FILERS *	9,502	$64,678,386	$2,586,110	1.88%
** GRAND TOTAL **	95,269	$3,435,576,203	$137,385,836	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group is available upon request.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

3/12/87 S 2860-1

IOWA

Retail Sales and Use Tax Report

Sales of Fiscal Year Ending
March 31, 1986

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
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rvice,
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its pr
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sume
gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of
c sports pro-
vided club m

There is
percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B,
musement enter-
prises operated o
the state of Iowa,
such tax to be col
rator in the same
manner as is prov
ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1986 amounted to $591.3 million which is a 1.69 percent increase from the $581.5 million collected in 1985. The number of quarterly returns filed increased to 384,771 in 1986 from 382,236 in 1985 which is a 0.66% percentage increase. This data reveals a slight increase in the average amount of computed tax reported per return.

Review of Quarterly Returns in 1986

Reflecting Christmas retail sales activity, 27.70 percent of fiscal 1986 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 1986 and for each of the past two fiscal years.

Size of Gross Receipts in 1986

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1986" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show $1 million or more in quarterly gross sales collected 46.00 percent of total sales tax in 1986 while comprising only 1.38 percent of total businesses filing returns. In contrast those firms with gross sales of under $10,000 represented 58.66 percent of total business but their tax collections represented only 2.64 percent of total collection.

Sales Tax Due by County in 1986

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

FIGURE A
COMPUTED TAX
1984 - 1986

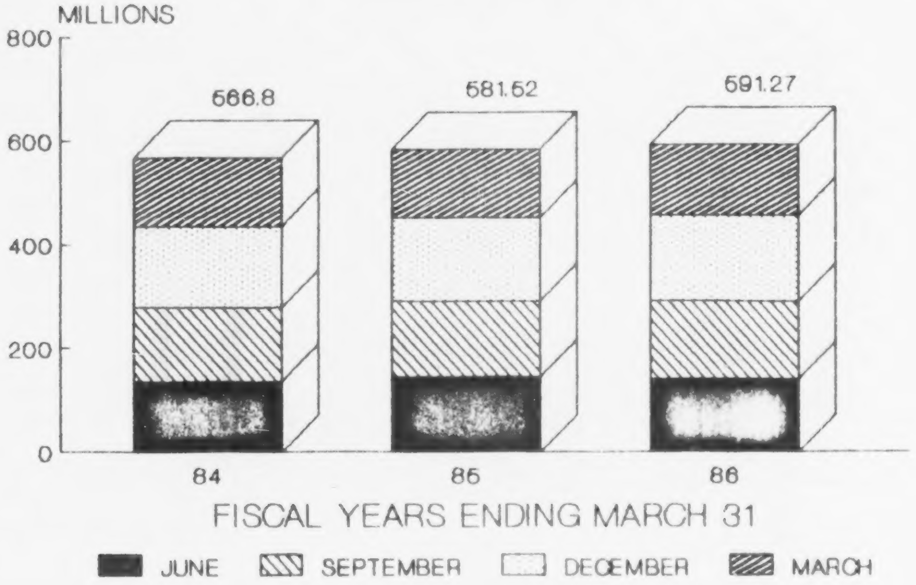
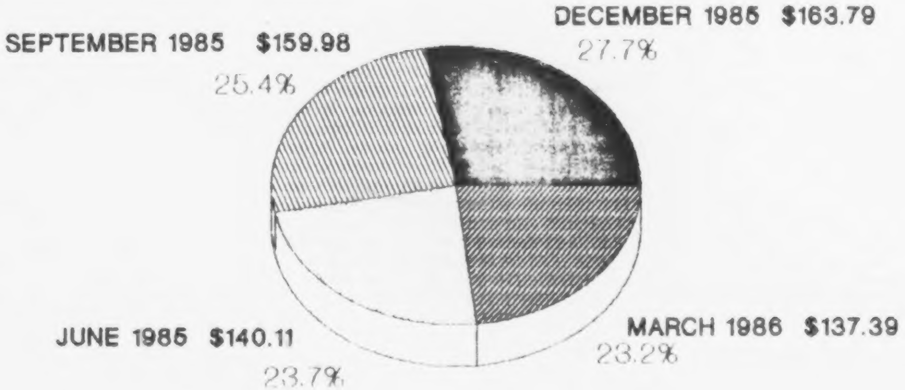


FIGURE B
COMPUTED TAX BY QUARTER
($ MILLIONS)



QUARTER	**COMPUTED TAX**
June 1985	**$140,113,891**
September 1985	**149,978,139**
December 1985	**163,793,970**
March 1986	**137,385,837**

TOTAL FY 1986	**$591,271,836**

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1986

POPULATION GROUP CITIES AND TOWNS	COMPUTED TAX	OF TAX
50,000 AND OVER	$250,436,769	42.36
25,000 TO 50,000	$73,864,673	12.49
10,000 TO 25,000	$47,996,224	8.12
5,000 TO 10,000	$74,812,964	12.65
2,500 TO 5,000	$45,367,270	7.67
1,000 TO 2,500	$43,850,708	7.42
500 TO 1,000	$18,222,831	3.08
TOWNS UNDER 500	$11,421,816	1.93
NON-PERMIT	$817,304	.14
RURAL	$24,011,613	4.06
OTHERS	$469,665	.08
TOTALS	$591,271,837	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1986

SIZE OF QUARTERLY GROSS SALES	NO. OF BUS.**	OF BUS.	GROSS SALES	OF SALES	COMPUTED TAX	OF TAX
$ 0 - $ 499	88,185	24.62	$8,034,881	.02	$577,558	.10
500 - 999	20,887	5.83	$15,323,073	.05	$582,471	.10
1,000 - 1,999	27,090	7.56	$39,523,052	.12	$1,490,241	.25
2,000 - 2,999	17,793	4.97	$44,035,150	.14	$1,606,162	.27
3,000 - 3,999	13,478	3.76	$46,872,828	.14	$1,684,511	.28
4,000 - 4,999	10,202	2.85	$45,746,302	.14	$1,617,565	.27
5,000 - 9,999	32,496	9.07	$235,683,503	.72	$8,118,851	1.37
10,000 - 24,999	48,353	13.50	$792,373,215	2.43	$26,209,373	4.43
25,000 - 49,999	32,737	9.14	$1,165,163,873	3.57	$35,709,120	6.04
50,000 - 99,999	25,716	7.18	$1,821,694,358	5.59	$49,368,527	8.35
100,000 - 249,999	22,058	6.16	$3,460,772,780	10.61	$78,440,058	13.27
250,000 - 499,999	9,154	2.56	$3,198,246,726	9.81	$61,089,737	10.33
500,000 - 999,999	5,137	1.43	$3,579,903,734	10.98	$52,802,801	8.93
1,000,000 & OVER	4,932	1.38	$18,155,539,325	55.62	$271,974,862	46.00
TOTALS	358,223	100.00	*$32,608,912,800	100.00 *	$591,271,837	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX COLLECTION

BY COMPUTED TAX DUE

FISCAL YEAR 1986

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	OF BUS.	COMPUTED TAX	OF TAX
NO TAX DUE - $ 24.99	104,504	29.17	$477,398	.08
25.00 - 49.99	26,167	7.30	$946,382	.16
50.00 - 99.99	31,936	8.92	$2,308,664	.39
100.00 - 149.99	20,406	5.70	$2,508,894	.42
150.00 - 199.99	14,538	4.06	$2,519,460	.43
200.00 - 249.99	11,303	3.16	$2,527,727	.43
250.00 - 499.99	36,683	10.24	$13,312,021	2.25
500.00 - 999.99	38,458	10.74	$27,599,269	4.67
1,000.00 - 1,499.99	20,249	5.65	$24,810,649	4.20
1,500.00 - 1,999.99	12,140	3.39	$21,024,991	3.56
2,000.00 - 2,499.99	8,077	2.25	$18,058,630	3.05
2,500.00 - 2,999.99	5,653	1.58	$15,439,275	2.61
3,000.00 - 3,999.99	7,227	2.02	$24,951,300	4.22
4,000.00 - 4,999.99	4,524	1.26	$20,194,415	3.42
5,000.00 - 9,999.99	9,232	2.58	$64,155,682	10.85
10,000.00 - 24,999.99	5,097	1.42	$75,738,228	12.81
25,000.00 - 49,999.99	1,187	.33	$39,938,964	6.75
50,000.00 - 99,999.99	410	.11	$27,956,552	4.73
100,000.00 & OVER	432	.12	$206,803,336	34.98
TOTALS	358,223	100.00 *	$591,271,837	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING MARCH 31, 1986

Counties	Returns	Taxable Sales	Computed Tax
Adair	1,465	$ 37,232,926	$ 1,488,740
Adams	750	15,978,582	639,022
Allamakee	2,213	56,977,571	2,278,561
Appanoose	1,995	55,566,562	2,222,075
Audubon	1,281	26,498,862	1,059,677
Benton	3,121	66,142,523	2,645,355
Black Hawk	13,591	684,307,452	27,368,298
Boone	3,113	91,999,145	3,679,566
Bremer	3,227	84,937,890	3,396,992
Buchanan	2,931	66,260,217	2,649,821
Buena Vista	3,157	105,173,459	4,206,350
Butler	2,528	47,909,108	1,915,959
Calhoun	2,014	41,070,589	1,642,750
Carroll	3,423	115,493,317	4,619,148
Cass	2,807	78,246,164	3,128,191
Cedar	2,819	53,156,840	2,125,984
Cerro Gordo	6,461	302,823,539	12,112,490
Cherokee	2,297	65,677,904	2,626,999
Chickasaw	2,135	47,924,793	1,916,891
Clarke	1,223	34,915,804	1,396,628
Clay	3,025	103,358,149	4,135,518
Clayton	3,243	58,819,389	2,352,237
Clinton	6,292	242,173,371	9,685,970
Crawford	2,657	68,859,191	2,753,937
Dallas	3,686	96,857,005	3,873,913
Davis	1,263	26,293,015	1,051,684
Decatur	1,181	21,265,839	850,409
Delaware	2,317	60,705,575	2,427,937
Des Moines	5,158	245,782,757	9,830,564
Dickinson	3,077	80,051,290	3,200,291
Dubuque	9,618	476,717,547	19,066,243
Emmet	1,926	53,220,103	2,128,507
Fayette	3,305	97,464,001	3,897,571
Floyd	9,618	68,928,103	2,756,882
Franklin	1,848	45,788,256	1,831,154
Fremont	1,276	27,960,271	1,118,225
Greene	1,753	43,531,376	1,740,904
Grundy	1,932	40,360,223	1,614,218
Guthrie	1,710	33,740,367	1,349,385
Hamilton	2,548	68,967,727	2,758,020
Hancock	1,916	46,921,661	1,876,820
Hardin	3,546	99,720,990	3,988,082
Harrison	2,064	46,044,158	1,841,482
Henry	2,544	85,064,584	3,402,527
Howard	1,740	39,074,830	1,562,904
Humboldt	1,781	47,261,252	1,894,597
Ida	1,375	37,501,728	1,500,046
Iowa	2,426	74,754,150	2,995,068
Jackson	3,024	71,890,296	2,874,451
Jasper	4,445	155,797,605	6,231,616

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	2,400	$ 73,452,114	$ 2,937,397
Johnson	7,854	456,819,025	18,268,660
Jones	3,020	79,136,705	3,164,997
Keokuk	2,068	33,991,384	1,359,437
Kossuth	3,176	92,345,078	3,667,298
Lee	5,173	198,937,097	7,955,931
Linn	18,850	1,177,697,023	47,094,625
Louisa	1,406	29,028,152	1,161,093
Lucas	1,335	33,339,715	1,333,414
Lyon	1,795	32,059,954	1,282,181
Madison	1,506	29,610,550	1,184,300
Mahaska	3,115	106,861,076	4,272,714
Marion	3,450	116,986,110	4,679,175
Marshall	4,665	203,215,880	8,127,906
Mills	1,344	33,910,655	1,355,632
Mitchell	1,686	38,686,722	1,547,470
Monona	1,799	40,394,965	1,615,712
Monroe	1,097	27,771,159	1,110,530
Montgomery	1,949	59,336,812	2,371,575
Muscatine	4,537	190,343,276	7,462,395
O'Brien	2,779	64,917,175	2,595,952
Osceola	1,203	23,995,570	959,796
Page	2,718	77,236,944	3,089,353
Palo Alto	1,681	36,188,469	1,447,423
Plymouth	3,078	84,397,415	3,375,262
Pocahontas	1,903	35,190,877	1,407,296
Polk	33,764	2,815,295,804	112,598,450
Pottawattamie	7,611	352,173,656	14,086,161
Poweshiek	2,621	101,570,450	4,062,491
Ringgold	892	17,080,814	683,211
Sac	2,139	41,334,401	1,653,272
Scott	15,872	1,007,054,795	40,253,084
Shelby	2,293	55,476,378	2,218,527
Sioux	4,466	108,194,312	4,326,904
Story	7,432	342,868,676	13,711,159
Tama	2,580	66,496,654	2,658,976
Taylor	1,283	16,283,623	651,039
Union	1,807	59,144,035	2,365,719
Van Buren	1,497	14,965,859	598,554
Wapello	4,512	174,116,676	6,960,914
Warren	3,345	75,344,430	3,013,159
Washington	3,349	85,998,073	3,439,567
Wayne	1,313	18,432,802	737,268
Webster	5,757	255,481,079	10,216,174
Winnebago	1,923	47,665,061	1,905,826
Winneshiek	2,844	79,416,796	3,175,627
Woodbury	10,375	601,706,237	24,066,046
Worth	1,222	27,317,604	1,092,548
Wright	2,477	63,808,987	2,552,204
Nonresidents	223	11,308,224	452,338
Late Filers	29,675	231,460,222	9,254,435
TOTAL	384,771	$14,789,013,606	$591,271,836

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1986

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	572	1.74%	$ 5,655,164	8.72%
Building Materials	680	2.07	796,978	1.23
General Merchandise	51	0.16	1,674,442	2.58
Food Dealers	80	0.24	55,519	0.08
Motor Vehicle	486	1.48	504,521	0.78
Apparel	214	0.65	181,900	0.28
Home Furnishings	935	2.85	1,570,538	2.42
Eating and Drinking	107	0.33	45,705	0.07
Specialty Retail	2,596	7.91	4,346,109	6.70
Services	4,902	14.93	8,503,584	13.11
Wholesale Goods	9,966	30.36	17,692,073	27.27
Miscellaneous	10,570	32.20	23,295,774	35.90
Late Filers	1,666	5.08	557,985	0.86
	32,825	100.00%	$64,880,292	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1985 and 1986

Use Tax	1986	1985	% Change
Retailers			
Number of Returns	32,825	31,563	4.00%
Computed Tax	$64,880,292	$64,637,440	0.38%
Motor Vehicle			
Number of Returns	609,236	627,142	(2.86%)
Computed Tax	$85,963,891	$91,163,588	(5.70%)
Consumers			
Number of Returns	19,278	19,391	(0.59%)
Computed Tax	$21,851,615	$21,202,648	3.06%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1986

SIZE OF QUARTERLY TAX DUE		NO. OF BUS.**	OF BUS.	COMPUTED TAX	OF TAX
NO TAX DUE - $	24.99	13,900	42.35	$137,877-	.21
25.00 -	49.99	1,594	4.86	$57,825	.09
50.00 -	99.99	2,043	6.22	$146,841	.23
100.00 -	149.99	1,329	4.05	$163,024	.25
150.00 -	199.99	1,021	3.11	$176,800	.27
200.00 -	249.99	833	2.54	$186,404	.29
250.00 -	499.99	2,511	7.65	$903,639	1.39
500.00 -	999.99	2,660	8.10	$1,908,381	2.94
1,000.00 -	1,499.99	1,447	4.41	$1,783,192	2.75
1,500.00 -	1,999.99	934	2.85	$1,620,170	2.50
2,000.00 -	2,499.99	666	2.03	$1,497,174	2.31
2,500.00 -	2,999.99	462	1.41	$1,264,268	1.95
3,000.00 -	3,999.99	691	2.11	$2,396,552	3.69
4,000.00 -	4,999.99	457	1.39	$2,047,291	3.16
5,000.00 -	9,999.99	1,074	3.27	$7,498,522	11.56
10,000.00 -	24,999.99	777	2.37	$11,638,105	17.94
25,000.00 -	49,999.99	237	.72	$8,480,416	13.07
50,000.00 -	99,999.99	123	.37	$8,467,454	13.05
100,000.00 &	OVER	66	.20	$14,782,111	22.78
TOTALS		32,825	100.00 *	$64,880,292	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNCING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1986

During fiscal 1986, the local option hotel/motel tax was imposed in twenty-seven cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue and Finance in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, eight jurisdictions impose the tax at 7%, sixteen of the jurisdictions have elected to impose a 5 percent rate, two impose a 4 percent rate, and two impose a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1986, a total of $6,461,027.73 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1986

Jurisdiction	Tax Rate	Quarter Ending June 1985	Quarter Ending Sept. 1985	Quarter Ending Dec. 1985	Quarter Ending March 1986	Total
Altoona	5%	$ 16,549.09	$ 22,754.10	$ 9,447.20	$ 9,342.76	$ 58,093.15
Ankeny	5%	9,756.80	12,121.77	8,102.23	8,278.47	38,259.27
Bettendorf	5%	83,021.25	89,767.51	64,233.01	60,306.97	297,328.74
Burlington	5%	23,554.14	55,794.09	18,941.96	46,186.32	144,476.51
Cedar Rapids	7%	239,819.93	209,065.22	199,400.47	184,080.86	832,366.48
Clinton	5%	17,077.84	23,741.93	16,930.20	15,559.18	73,309.15
Clive	7%	19,948.98	26,076.64	23,009.42	29,548.17	98,583.21
Coralville	5%	89,388.74	97,368.59	74,898.65	65,583.33	327,239.31
Council Bluffs	5%	59,423.36	69,786.59	44,174.82	46,401.65	219,786.42
Davenport	5%	107,880.91	168,245.69	96,134.49	124,575.43	496,836.52
Des Moines	7%	461,146.42	510,818.02	440,597.59	394,181.16	1,806,743.19
Dubuque	5%	77,589.38	119,170.47	76,732.95	61,608.28	335,101.08
Fort Madison	5%	3,637.71	4,520.08	3,009.88	4,005.71	15,173.38
Indianola	5%	3,630.01	4,025.96	3,009.93	2,368.92	13,034.82
Iowa City	5%	52,106.67	59,102.48	51,849.34	47,483.28	210,541.77
Johnston	7%	0.00	14,188.95	0.00	7,751.93	21,940.88
Keokuk	5%	7,261.95	29,175.66	15,052.49	13,447.72	64,937.82
Marion	5%	1,386.49	12,419.09	11,975.44	12,936.47	38,717.49
Mason City	5%	29,467.98	29,538.51	19,352.92	21,849.99	100,209.40
Muscatine	4%	20,456.33	21,131.85	15,842.84	16,709.02	74,140.04
Ottumwa	5%	25,847.56	26,740.92	16,091.40	25,167.98	93,847.86
Polk County	7%	60,334.07	78,807.98	28,975.37	53,549.12	221,666.54
Sergeant Bluff	3%	1,576.25	0.00	3,096.70	540.34	5,213.29
Sioux City	3%	47,469.54	59,205.49	32,708.47	49,198.31	188,581.81
Urbandale	7%	71,025.23	89,350.61	42,714.94	51,519.39	254,610.17
Waterloo	5%	47,271.90	54,100.11	49,031.83	55,938.19	206,342.03
West Des Moines	7%	61,540.58	55,648.02	52,179.01	40,428.40	209,796.01
Windsor Heights	7%	3,581.22	4,659.90	3,151.38	2,758.89	14,151.39
		$1,641,750.33	$1,947,326.23	$1,420,644.93	$1,451,306.24	$6,461,027.73

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	223	$11,308,224	$452,338	.08
ADAIR COUNTY				
GREENFIELD*	499	$21,269,863	$850,751	.14
ADAIR	217	$7,594,029	$303,482	.05
STUART	109	$2,756,532	$110,259	.02
BRIDGEWATER	92	$1,073,465	$42,772	.01
FONTANELLE	140	$1,629,209	$65,165	.01
ORIENT	87	$742,095	$29,684	.01
NON-PERMIT	6	$39,445	$1,501	.00
OTHER	315	$2,128,288	$85,126	.01
* TOTAL COUNTY *	1,465	$37,232,926	$1,488,740	.25
ADAMS COUNTY				
CORNING*	467	$14,413,410	$576,421	.10
PRESCOTT	53	$323,557	$12,945	.00
NON-PERMIT	2	$12,833	$513	.00
OTHER	228	$1,228,782	$49,143	.01
* TOTAL COUNTY *	750	$15,978,582	$639,022	.11
ALLAMAKEE COUNTY				
WAUKON*	775	$27,162,445	$1,086,385	.18
LANSING	289	$5,787,598	$231,497	.04
POSTVILLE	367	$16,733,314	$669,075	.11
NEW ALBIN	130	$2,031,401	$81,255	.01
HARPERS FERRY	95	$857,634	$34,206	.01
NON-PERMIT	7	$105,769	$4,231	.00
OTHER	550	$4,299,410	$171,912	.03
* TOTAL COUNTY *	2,213	$56,977,571	$2,278,561	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,104	$46,958,070	$1,878,095	.32
CINCINNATI	53	$269,247	$10,767	.00
MORAVIA	146	$1,278,289	$51,131	.01
MOULTON	118	$1,502,707	$59,949	.01
MYSTIC	79	$380,159	$15,209	.00
NON-PERMIT	4	$23,488	$939	.00
OTHER	491	$5,154,602	$205,985	.03
* TOTAL COUNTY *	1,995	$55,566,562	$2,222,075	.38
AUDUBON COUNTY				
AUDUBON*	622	$21,334,997	$853,256	.14
EXIRA	225	$2,583,412	$103,296	.02
KIMBALLTON	99	$1,128,962	$45,160	.01
NON-PERMIT	9	$19,646	$786	.00
OTHER	326	$1,431,845	$57,179	.01
* TOTAL COUNTY *	1,281	$26,498,862	$1,059,677	.18
BENTON COUNTY				
BELLE PLAINE	467	$13,883,964	$555,322	.09
VINTON*	865	$30,555,960	$1,222,207	.21
BLAIRSTOWN	171	$3,319,445	$132,774	.02
SHELLSBURG	115	$1,534,511	$61,383	.01
VAN HORNE	137	$1,613,705	$64,538	.01
ATKINS	114	$1,239,653	$49,474	.01
GARRISON	37	$512,738	$20,508	.00
KEYSTONE	132	$4,294,165	$171,747	.03
MT AUBURN	47	$444,297	$17,772	.00
NEWHALL	129	$2,059,507	$82,372	.01
NORWAY	90	$2,408,277	$96,224	.02
URBANA	82	$594,324	$23,772	.00
WALFORD	49	$616,012	$24,640	.00
NON-PERMIT	9	$62,410	$2,498	.00
OTHER	627	$3,003,555	$120,124	.02
* TOTAL COUNTY *	3,121	$66,142,523	$2,645,355	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,879	$484,130,942	$19,362,910	3.27
CEDAR FALLS	3,641	$169,502,935	$6,778,826	1.15
EVANSDALE	376	$6,000,423	$239,939	.04
ELK RUN HTS	47	$541,954	$21,678	.00
HUDSON	277	$5,961,878	$238,477	.04
LA PORTE CITY	419	$6,715,818	$268,525	.05
DUNKERTON	132	$1,559,071	$62,358	.01
JANESVILLE	70	$550,718	$21,983	.00
GILBERTVILLE	124	$1,329,366	$53,171	.01
RAYMOND	65	$1,040,135	$41,524	.01
NON-PERMIT	106	$1,214,389	$48,522	.01
OTHER	455	$5,759,823	$230,385	.04
* TOTAL COUNTY *	13,591	$684,307,452	$27,368,298	4.63
BOONE COUNTY				
BOONE*	1,733	$67,804,870	$2,711,848	.46
MADRID	314	$8,088,963	$323,540	.05
OGDEN	348	$6,606,952	$264,278	.04
BOXHOLM	61	$648,672	$25,946	.00
NON-PERMIT	9	$17,687	$708	.00
OTHER	648	$8,832,001	$353,246	.06
* TOTAL COUNTY *	3,113	$91,999,145	$3,679,566	.62
BREMER COUNTY				
WAVERLY*	1,208	$51,447,022	$2,057,522	.35
SUMNER	442	$11,632,866	$465,300	.08
TRIPOLI	245	$3,986,198	$159,451	.03
DENVER	307	$6,015,765	$240,625	.04
JANESVILLE	99	$1,639,030	$65,435	.01
READLYN	167	$3,033,516	$121,340	.02
FREDERIKA	49	$197,176	$7,884	.00
PLAINFIELD	97	$1,475,311	$59,010	.01
NON-PERMIT	21	$85,702	$3,429	.00
OTHER	592	$5,425,304	$216,996	.04
* TOTAL COUNTY *	3,227	$84,937,890	$3,396,992	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	1,045	$40,144,116	$1,605,292	.27
JESUP	338	$7,930,255	$317,206	.05
FAIRBANK	185	$3,392,608	$135,707	.02
HAZLETON	146	$1,237,798	$49,510	.01
LAMONT	112	$948,364	$37,917	.01
WINTHROP	139	$2,717,742	$108,709	.02
AURORA	63	$498,373	$19,935	.00
BRANDON	94	$766,086	$30,643	.01
QUASQUETON	59	$480,277	$19,202	.00
ROWLEY	62	$477,735	$19,108	.00
NON-PERMIT	12	$27,793	$1,092	.00
OTHER	626	$7,639,070	$305,500	.05
* TOTAL COUNTY *	2,931	$66,260,217	$2,649,821	.45
BUENA VISTA COUNTY				
STORM LAKE*	1,602	$76,742,286	$3,069,295	.52
ALTA	322	$8,908,083	$356,326	.06
ALBERT CITY	165	$4,067,355	$162,667	.03
MARATHON	63	$1,127,421	$45,082	.01
NEWELL	197	$3,632,139	$145,285	.02
SIOUX RAPIDS	226	$4,610,453	$184,407	.03
LAKESIDE	45	$367,055	$14,683	.00
REMBRANDT	81	$560,130	$22,406	.00
LINN GROVE	57	$239,538	$9,580	.00
NON-PERMIT	9	$656,566	$26,115	.00
OTHER	390	$4,262,433	$170,504	.03
* TOTAL COUNTY *	3,157	$105,173,459	$4,206,350	.71

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	243	$4,195,958	$167,835	.03
GREENE	294	$7,607,204	$304,280	.05
PARKERSBURG	347	$6,990,968	$279,561	.05
SHELL ROCK	260	$3,547,257	$141,887	.02
ALLISON*	251	$11,742,259	$469,574	.08
APLINGTON	213	$4,429,118	$177,153	.03
DUMONT	157	$3,118,767	$124,682	.02
NEW HARTFORD	125	$1,314,551	$52,556	.01
BRISTOW	50	$318,819	$12,750	.00
NON-PERMIT	5	$18,171	$726	.00
OTHER	583	$4,626,036	$184,955	.03
* TOTAL COUNTY *	2,528	$47,909,108	$1,915,959	.32
CALHOUN COUNTY				
LAKE CITY	386	$9,368,015	$374,708	.06
MANSON	351	$9,058,826	$362,351	.06
ROCKWELL CITY*	478	$12,488,216	$499,468	.08
LOHRVILLE	143	$926,506	$37,064	.01
POMEROY	161	$3,334,305	$133,373	.02
FARNHAMVILLE	105	$4,383,868	$175,354	.03
NON-PERMIT	7	$22,229	$890	.00
OTHER	383	$1,488,624	$59,542	.01
* TOTAL COUNTY *	2,014	$41,070,589	$1,642,750	.28
CARROLL COUNTY				
CARROLL*	1,642	$82,279,181	$3,290,665	.56
COON RAPIDS	299	$6,513,086	$260,521	.04
MANNING	331	$8,881,182	$355,177	.06
BREDA	174	$2,905,479	$116,216	.02
GLIDDEN	183	$5,768,493	$230,739	.04
ARCADIA	99	$1,726,656	$69,064	.01
DEDHAM	71	$1,142,649	$45,712	.01
HALBUR	64	$2,341,205	$93,646	.02
TEMPLETON	113	$1,217,100	$48,684	.01
NON-PERMIT	11	$35,104	$1,405	.00
OTHER	436	$2,683,182	$107,319	.02
* TOTAL COUNTY *	3,423	$115,493,317	$4,619,148	.78

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	1,425	$60,374,343	$2,413,380	.41
ANITA	286	$4,003,439	$160,135	.03
GRISWOLD	303	$5,458,559	$218,344	.04
LEWIS	108	$720,386	$28,810	.00
CUMBERLAND	95	$1,117,070	$44,644	.01
MASSENA	122	$2,707,085	$108,266	.02
WIOTA	41	$438,487	$17,539	.00
NON-PERMIT	8	$19,005	$761	.00
OTHER	419	$3,407,790	$136,312	.02
* TOTAL COUNTY *	2,807	$78,246,164	$3,128,191	.53
CEDAR COUNTY				
TIPTON*	716	$22,593,245	$903,732	.15
DURANT	353	$8,026,718	$321,013	.05
MECHANICSVILLE	143	$1,742,362	$69,692	.01
WEST BRANCH	321	$4,399,773	$175,997	.03
CLARENCE	209	$3,496,732	$139,749	.02
LOWDEN	210	$3,604,503	$144,177	.02
STANWOOD	152	$2,566,087	$102,645	.02
BENNETT	115	$1,688,773	$67,490	.01
NON-PERMIT	6	$43,973	$1,763	.00
OTHER	594	$4,994,674	$199,726	.03
* TOTAL COUNTY *	2,819	$53,156,840	$2,125,984	.36
CERRO GORDO COUNTY				
MASON CITY*	4,031	$242,736,239	$9,709,381	1.64
CLEAR LAKE	1,240	$45,830,959	$1,832,963	.31
VENTURA	98	$710,673	$28,410	.00
ROCKWELL	162	$1,836,850	$73,473	.01
DOUGHERTY	42	$315,258	$12,610	.00
MESERVEY	73	$487,350	$19,493	.00
PLYMOUTH	45	$625,671	$25,030	.00
SWALEDALE	67	$508,610	$20,341	.00
THORNTON	105	$1,079,652	$43,176	.01
NON-PERMIT	44	$256,516	$10,183	.00
OTHER	554	$8,435,761	$337,430	.06
* TOTAL COUNTY *	6,461	$302,823,539	$12,112,490	2.05

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,125	$49,746,526	$1,989,761	.34
MARCUS	264	$5,813,778	$232,554	.04
AURELIA	211	$2,881,972	$115,279	.02
CLEGHORN	67	$1,067,035	$42,680	.01
MERIDEN	48	$390,689	$15,629	.00
QUIMBY	102	$2,298,084	$91,908	.02
WASHTA	60	$183,249	$7,331	.00
NON-PERMIT	21	$147,861	$5,915	.00
OTHER	399	$3,148,710	$125,942	.02
* TOTAL COUNTY *	2,297	$65,677,904	$2,626,999	.44
CHICKASAW COUNTY				
NEW HAMPTON*	797	$29,246,346	$1,169,775	.20
NASHUA	301	$5,574,845	$222,994	.04
FREDERICKSBURG	226	$4,575,284	$183,008	.03
LAWLER	144	$3,183,510	$127,339	.02
ALTA VISTA	74	$1,228,434	$49,136	.01
IONIA	66	$759,030	$30,362	.01
NON-PERMIT	8	$42,544	$1,701	.00
OTHER	519	$3,314,800	$132,576	.02
* TOTAL COUNTY *	2,135	$47,924,793	$1,916,891	.32
CLARKE COUNTY				
OSCEOLA*	827	$31,965,055	$1,278,610	.22
MURRAY	110	$923,411	$36,936	.01
NON-PERMIT	4	$3,954	$159	.00
OTHER	282	$2,023,384	$80,923	.01
* TOTAL COUNTY *	1,223	$34,915,804	$1,396,628	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	2,027	$92,408,438	$3,695,389	.62
EVERLY	140	$3,134,579	$127,586	.02
PETERSON	149	$1,407,854	$56,291	.01
DICKENS	44	$612,645	$24,507	.00
FOSTORIA	45	$665,192	$26,605	.00
ROYAL	105	$814,149	$32,565	.01
WEBB	72	$717,685	$28,707	.00
NON-PERMIT	35	$965,384	$38,603	.01
OTHER	408	$2,632,223	$105,265	.02
* TOTAL COUNTY *	3,025	$103,358,149	$4,135,518	.70
CLAYTON COUNTY				
ELKADER*	510	$18,046,328	$721,837	.12
GUTTENBERG	417	$9,605,922	$384,118	.06
MONONA	315	$8,026,827	$321,043	.05
STRAWBERRY PT	290	$5,167,332	$206,697	.03
EDGEWOOD	186	$3,606,873	$144,279	.02
GARNAVILLO	187	$2,693,106	$107,719	.02
MARQUETTE	80	$839,120	$33,556	.01
MCGREGOR	319	$3,285,137	$131,401	.02
FARMERSBURG	59	$594,128	$23,761	.00
LUANA	69	$792,637	$31,708	.01
VOLGA CITY	85	$681,037	$27,204	.00
NON-PERMIT	10	$64,599	$2,584	.00
OTHER	716	$5,416,343	$216,330	.04
* TOTAL COUNTY *	3,243	$58,819,389	$2,352,237	.40

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	3,457	$192,233,894	$7,688,508	1.30
DE WITT	784	$25,830,129	$1,033,195	.17
CAMANCHE	384	$4,909,953	$196,393	.03
DELMAR	57	$609,253	$24,369	.00
GRAND MOUND	146	$1,127,488	$45,096	.01
LOST NATION	187	$1,869,454	$74,754	.01
WHEATLAND	143	$3,087,623	$123,499	.02
CALAMUS	63	$1,325,598	$53,028	.01
CHARLOTTE	69	$1,292,348	$51,693	.01
GOOSE LAKE	46	$319,245	$12,769	.00
LOW MOOR	81	$977,813	$39,073	.01
WELTON	40	$314,172	$12,542	.00
NON-PERMIT	38	$156,817	$6,267	.00
OTHER	797	$8,119,584	$324,784	.05
* TOTAL COUNTY *	6,292	$242,173,371	$9,685,970	1.64
CRAWFORD COUNTY				
DENISON*	1,169	$50,082,900	$2,003,179	.34
CHARTER OAK	153	$3,667,986	$146,714	.02
DOW CITY	118	$1,004,380	$40,177	.01
MANILLA	159	$2,767,873	$110,675	.02
SCHLESWIG	204	$2,896,739	$115,760	.02
VAIL	105	$805,211	$32,132	.01
DELOIT	40	$293,026	$11,674	.00
KIRON	98	$1,102,688	$44,108	.01
RICKETTS	59	$250,668	$10,028	.00
WESTSIDE	106	$1,642,625	$65,702	.01
NON-PERMIT	10	$68,488	$2,740	.00
OTHER	436	$4,276,607	$171,048	.03
* TOTAL COUNTY *	2,657	$68,859,191	$2,753,937	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	1,068	$41,639,245	$1,665,447	.28
ADEL*	468	$17,931,008	$717,189	.12
DALLAS CENTER	223	$3,678,118	$147,119	.02
DEXTER	124	$2,974,520	$118,901	.02
REDFIELD	135	$1,560,133	$62,398	.01
WAUKEE	219	$9,631,033	$385,241	.07
WOODWARD	178	$2,944,732	$117,680	.02
DE SOTO	97	$1,699,322	$67,973	.01
GRANGER	128	$2,398,905	$95,962	.02
LINDEN	45	$174,377	$6,975	.00
MINBURN	63	$923,774	$36,952	.01
VAN METER	89	$1,075,586	$43,020	.01
NON-PERMIT	15	$22,917	$916	.00
OTHER	834	$10,203,335	$408,140	.07
* TOTAL COUNTY *	3,686	$96,857,005	$3,873,913	.66
DAVIS COUNTY				
BLOOMFIELD*	575	$20,953,758	$838,126	.14
DRAKESVILLE	57	$244,334	$9,774	.00
PULASKI	48	$688,421	$27,530	.00
NON-PERMIT	6	$43,123	$1,725	.00
OTHER	577	$4,363,379	$174,529	.03
* TOTAL COUNTY *	1,263	$26,293,015	$1,051,684	.18
DECATUR COUNTY				
LAMONI	358	$8,308,044	$332,325	.06
LEON*	360	$10,140,731	$405,484	.07
DECATUR CITY	55	$901,196	$35,960	.01
GARDEN GROVE	42	$153,315	$6,133	.00
GRAND RIVER	47	$316,135	$12,642	.00
WELDON	46	$273,900	$10,960	.00
NON-PERMIT	3	$18,394	$736	.00
OTHER	270	$1,154,124	$46,169	.01
* TOTAL COUNTY *	1,181	$21,265,839	$850,409	.14

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	905	$40,890,433	$1,635,458	.28
EARLVILLE	168	$2,096,660	$83,874	.01
EDGEWOOD	57	$1,434,094	$57,366	.01
HOPKINTON	133	$2,631,605	$105,255	.02
COLESBURG	89	$1,995,212	$79,745	.01
DELHI	116	$1,504,638	$60,186	.01
GREELEY	58	$586,245	$23,450	.00
RYAN	96	$641,100	$25,647	.00
NON-PERMIT	9	$12,311	$479	.00
OTHER	686	$8,913,277	$356,477	.06
* TOTAL COUNTY *	2,317	$60,705,575	$2,427,937	.41
DES MOINES COUNTY				
BURLINGTON*	3,237	$188,749,694	$7,549,292	1.28
MEDIAPOLIS	344	$8,532,394	$341,300	.06
WEST BURLINGTON	655	$36,709,419	$1,468,374	.25
DANVILLE	149	$3,973,412	$158,913	.03
NON-PERMIT	27	$396,605	$15,845	.00
OTHER	746	$7,421,233	$296,840	.05
* TOTAL COUNTY *	5,158	$245,782,757	$9,830,564	1.66
DICKINSON COUNTY				
MILFORD	507	$11,573,079	$462,918	.08
SPIRIT LAKE*	916	$38,493,440	$1,539,488	.26
ARNOLDS PARK	465	$6,859,017	$274,197	.05
LAKE PARK	237	$4,643,828	$185,751	.03
OKOBOJI	156	$9,475,023	$377,791	.06
SUPERIOR	44	$930,064	$37,202	.01
TERRIL	71	$805,302	$32,214	.01
NON-PERMIT	29	$94,811	$3,781	.00
OTHER	652	$7,176,726	$286,949	.05
* TOTAL COUNTY *	3,077	$80,051,290	$3,200,291	.54

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,737	$405,402,104	$16,212,998	2.74
CASCADE	363	$8,826,074	$353,035	.06
DYERSVILLE	637	$29,248,149	$1,169,874	.20
EPWORTH	129	$2,392,544	$95,702	.02
FARLEY	168	$2,824,822	$113,000	.02
BERNARD	89	$1,057,197	$42,288	.01
HOLY CROSS	76	$1,225,851	$49,039	.01
LUXEMBURG	71	$700,784	$28,029	.00
NEW VIENNA	104	$2,114,235	$84,569	.01
PEOSTA	67	$1,000,588	$40,024	.01
SHERRILL	43	$209,215	$8,366	.00
WORTHINGTON	87	$1,088,542	$44,765	.01
NON-PERMIT	75	$593,003	$23,416	.00
OTHER	972	$20,034,439	$801,138	.14
* TOTAL COUNTY *	9,618	$476,717,547	$19,066,243	3.22
EMMET COUNTY				
ESTHERVILLE*	1,110	$42,436,968	$1,697,418	.29
ARMSTRONG	286	$5,625,915	$224,973	.04
RINGSTED	110	$2,573,320	$102,933	.02
WALLINGFORD	66	$395,317	$15,752	.00
NON-PERMIT	9	$8,847	$322	.00
OTHER	345	$2,179,736	$87,109	.01
* TOTAL COUNTY *	1,926	$53,220,103	$2,128,507	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	1,103	$47,545,011	$1,901,135	.32
FAYETTE	218	$2,859,422	$114,370	.02
WEST UNION*	532	$19,895,603	$795,614	.13
ARLINGTON	96	$1,566,707	$62,668	.01
CLERMONT	127	$4,291,236	$171,631	.03
ELGIN	128	$2,439,951	$97,591	.02
HAWKEYE	106	$1,999,533	$79,940	.01
MAYNARD	78	$2,428,749	$97,115	.02
ST LUCAS	56	$986,576	$39,465	.01
WADENA	41	$183,583	$7,342	.00
WAUCOMA	70	$1,084,167	$43,366	.01
WESTGATE	51	$270,420	$10,816	.00
NON-PERMIT	16	$222,885	$8,911	.00
OTHER	683	$11,690,158	$467,607	.08
* TOTAL COUNTY *	3,305	$97,464,001	$3,897,571	.66
FLOYD COUNTY				
CHARLES CITY*	1,370	$55,016,264	$2,200,615	.37
NORA SPRINGS	275	$3,577,382	$143,095	.02
ROCKFORD	194	$3,028,695	$121,081	.02
FLOYD	62	$843,658	$33,678	.01
MARBLE ROCK	101	$1,151,539	$46,051	.01
RUDD	100	$1,041,325	$41,634	.01
NON-PERMIT	4	$10,933	$423	.00
OTHER	579	$4,258,307	$170,305	.03
* TOTAL COUNTY *	2,685	$68,928,103	$2,756,882	.47
FRANKLIN COUNTY				
HAMPTON*	890	$34,222,048	$1,368,549	.23
ACKLEY	43	$534,716	$21,387	.00
SHEFFIELD	235	$3,973,971	$158,960	.03
COULTER	78	$668,374	$26,698	.00
LATIMER	116	$1,392,035	$55,678	.01
NON-PERMIT	6	$8,423	$338	.00
OTHER	480	$4,988,689	$199,544	.03
* TOTAL COUNTY *	1,848	$45,788,256	$1,831,154	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	263	$7,594,059	$303,753	.05
SIDNEY*	225	$3,864,261	$154,440	.03
TABOR	177	$2,078,208	$83,115	.01
FARRAGUT	98	$594,916	$23,764	.00
RANDOLPH	42	$396,340	$15,853	.00
RIVERTON	60	$505,535	$20,221	.00
THURMAN	44	$178,411	$7,137	.00
NON-PERMIT	11	$146,206	$5,851	.00
OTHER	356	$12,602,335	$504,091	.09
* TOTAL COUNTY *	1,276	$27,960,271	$1,118,225	.19
GREENE COUNTY				
JEFFERSON*	876	$32,456,549	$1,297,986	.22
CHURDAN	123	$942,324	$37,693	.01
GRAND JCT	211	$4,544,662	$181,772	.03
SCRANTON	139	$2,273,066	$90,902	.02
PATON	79	$1,319,092	$52,749	.01
RIPPEY	78	$654,300	$26,156	.00
NON-PERMIT	5	$8,364	$328	.00
OTHER	242	$1,333,019	$53,318	.01
* TOTAL COUNTY *	1,753	$43,531,376	$1,740,904	.29
GRUNDY COUNTY				
GRUNDY CENTER*	518	$18,333,676	$733,325	.12
REINBECK	343	$6,718,729	$268,745	.05
CONRAD	232	$4,349,757	$173,978	.03
DIKE	157	$4,227,710	$168,919	.03
WELLSBURG	167	$3,093,364	$123,735	.02
BEAMAN	52	$1,122,704	$44,908	.01
HOLLAND	70	$383,425	$15,334	.00
NON-PERMIT	5	$60,697	$2,492	.00
OTHER	388	$2,070,161	$82,782	.01
* TOTAL COUNTY *	1,932	$40,360,223	$1,614,218	.27

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	436	$14,693,393	$587,719	.10
PANORA	245	$6,500,808	$260,037	.04
STUART	241	$5,072,365	$202,892	.03
BAYARD	111	$1,461,251	$58,452	.01
CASEY	108	$1,330,428	$52,995	.01
BAGLEY	90	$909,835	$36,391	.01
JAMAICA	41	$300,343	$12,014	.00
MENLO	68	$798,625	$31,948	.01
YALE	67	$936,678	$37,465	.01
NON-PERMIT	6	$11,340	$454	.00
OTHER	297	$1,725,301	$69,018	.01
* TOTAL COUNTY *	1,710	$33,740,367	$1,349,385	.23
HAMILTON COUNTY				
WEBSTER CITY*	1,252	$44,631,252	$1,784,611	.30
JEWELL	201	$6,892,821	$275,705	.05
STRATFORD	164	$3,438,958	$137,535	.02
WILLIAMS	148	$3,920,672	$156,829	.03
BLAIRSBURG	56	$916,873	$36,675	.01
ELLSWORTH	110	$2,334,903	$93,376	.02
KAMRAR	56	$461,710	$18,470	.00
RANDALL	45	$511,830	$20,469	.00
STANHOPE	91	$1,172,193	$46,886	.01
NON-PERMIT	8	$141,889	$5,675	.00
OTHER	417	$4,544,626	$181,789	.03
* TOTAL COUNTY *	2,548	$68,967,727	$2,758,020	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HANCOCK COUNTY				
BRITT	434	$13,077,670	$523,101	.09
GARNER*	474	$21,193,885	$847,737	.14
KANAWHA	177	$4,477,553	$179,086	.03
KLEMME	118	$1,582,345	$63,282	.01
CORWITH	97	$1,400,550	$56,024	.01
CRYSTAL LAKE	53	$488,726	$19,548	.00
GOODELL	45	$131,490	$5,261	.00
WODEN	72	$1,086,589	$43,463	.01
FOREST CITY	47	$514,554	$20,584	.00
NON-PERMIT	2	$1,379	$56	.00
OTHER	397	$2,966,920	$118,678	.02
* TOTAL COUNTY *	1,916	$46,921,661	$1,876,820	.32
HARDIN COUNTY				
IOWA FALLS	1,199	$50,234,305	$2,008,639	.34
ACKLEY	352	$6,096,483	$243,863	.04
ELDORA*	598	$16,320,997	$652,845	.11
ALDEN	139	$3,111,665	$124,463	.02
HUBBARD	218	$5,021,477	$200,843	.03
RADCLIFFE	126	$1,854,450	$74,180	.01
NEW PROVIDENCE	46	$919,738	$36,789	.01
STEAMBOAT ROCK	72	$973,528	$38,943	.01
UNION	140	$2,454,123	$98,164	.02
NON-PERMIT	6	$16,937	$670	.00
OTHER	650	$12,717,287	$508,683	.09
* TOTAL COUNTY *	3,546	$99,720,990	$3,988,082	.67
HARRISON COUNTY				
DUNLAP	264	$4,856,516	$194,259	.03
LOGAN*	245	$5,882,235	$235,280	.04
MISSOURI VALLEY	533	$21,069,633	$842,701	.14
WOODBINE	258	$5,451,871	$217,977	.04
MONDAMIN	100	$1,201,672	$48,058	.01
PERSIA	89	$461,390	$18,453	.00
PISGAH	91	$563,984	$22,558	.00
NON-PERMIT	9	$20,977	$797	.00
OTHER	475	$6,535,880	$261,399	.04
* TOTAL COUNTY *	2,064	$46,044,158	$1,841,482	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HENRY COUNTY				
MT PLEASANT*	1,111	$61,776,893	$2,471,039	.42
NEW LONDON	259	$4,411,796	$176,478	.03
WAYLAND	160	$2,382,508	$95,293	.02
WINFIELD	222	$4,746,904	$189,870	.03
MT UNION	49	$823,665	$32,943	.01
OLDS	71	$1,320,106	$52,804	.01
SALEM	77	$469,175	$18,765	.00
NON-PERMIT	17	$802,457	$32,100	.01
OTHER	578	$8,331,080	$333,235	.06
* TOTAL COUNTY *	2,544	$85,064,584	$3,402,527	.58
HOWARD COUNTY				
CRESCO*	801	$29,310,284	$1,172,348	.20
ELMA	151	$1,324,525	$52,975	.01
LIME SPRINGS	132	$1,877,032	$75,081	.01
RICEVILLE	74	$1,425,865	$57,034	.01
CHESTER	85	$978,879	$39,157	.01
PROTIVIN	106	$1,956,619	$78,258	.01
NON-PERMIT	8	$56,575	$2,264	.00
OTHER	383	$2,145,051	$85,787	.01
* TOTAL COUNTY *	1,740	$39,074,830	$1,562,904	.26
HUMBOLDT COUNTY				
HUMBOLDT	871	$38,578,070	$1,542,979	.26
DAKOTA CITY*	119	$896,007	$35,842	.01
GILMORE CITY	52	$676,000	$27,041	.00
LIVERMORE	101	$1,362,468	$54,498	.01
BODE	86	$871,545	$35,611	.01
RENWICK	92	$2,008,505	$80,339	.01
NON-PERMIT	11	$67,129	$6,257	.00
OTHER	449	$2,801,528	$112,030	.02
* TOTAL COUNTY *	1,781	$47,261,252	$1,894,597	.32

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IDA COUNTY				
HOLSTEIN	323	$6,007,582	$240,277	.04
IDA GROVE*	567	$27,928,270	$1,117,133	.19
BATTLE CREEK	159	$2,070,043	$82,803	.01
ARTHUR	54	$438,832	$17,556	.00
GALVA	67	$608,410	$24,336	.00
NON-PERMIT	9	$39,826	$1,594	.00
OTHER	196	$408,765	$16,347	.00
* TOTAL COUNTY *	1,375	$37,501,728	$1,500,046	.25
IOWA COUNTY				
MARENGO*	451	$14,946,929	$602,864	.10
NORTH ENGLISH	188	$5,110,254	$204,410	.03
WILLIAMSBURG	469	$20,628,356	$825,137	.14
VICTOR	262	$3,881,602	$155,241	.03
LADORA	62	$143,767	$5,752	.00
MILLERSBURG	56	$721,944	$28,877	.00
PARNELL	49	$315,675	$12,622	.00
NON-PERMIT	10	$19,724	$788	.00
OTHER	929	$28,985,899	$1,159,377	.20
* TOTAL COUNTY *	2,426	$74,754,150	$2,995,068	.51
JACKSON COUNTY				
MAQUOKETA*	1,153	$39,798,299	$1,591,826	.27
BELLEVUE	443	$8,859,240	$353,688	.06
PRESTON	225	$8,420,631	$336,791	.06
SABULA	119	$1,681,200	$67,097	.01
ANDREW	56	$592,042	$23,683	.00
LA MOTTE	84	$1,401,353	$55,921	.01
MILES	92	$2,626,458	$105,058	.02
SPRINGBROOK	42	$394,039	$15,762	.00
NON-PERMIT	24	$73,586	$2,923	.00
OTHER	786	$8,043,448	$321,702	.05
* TOTAL COUNTY *	3,024	$71,890,296	$2,874,451	.49

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JASPER COUNTY				
NEWTON*	2,131	$103,566,358	$4,142,440	.70
COLFAX	311	$17,946,616	$717,862	.12
MONROE	295	$6,762,425	$270,502	.05
BAXTER	152	$2,327,194	$93,035	.02
KELLOGG	103	$1,582,637	$63,301	.01
PRAIRIE CITY	212	$7,537,129	$301,481	.05
LYNNVILLE	108	$1,305,054	$52,199	.01
MINGO	73	$466,130	$18,643	.00
SULLY	166	$7,406,033	$296,243	.05
NON-PERMIT	13	$18,855	$741	.00
OTHER	881	$6,879,174	$275,169	.05
* TOTAL COUNTY *	4,445	$155,797,605	$6,231,616	1.05
JEFFERSON COUNTY				
FAIRFIELD*	1,671	$66,675,711	$2,666,364	.45
BATAVIA	81	$706,182	$28,244	.00
LIBERTYVILLE	59	$1,007,072	$40,284	.01
LOCKRIDGE	40	$504,266	$20,170	.00
PACKWOOD	75	$735,772	$29,429	.00
NON-PERMIT	5	$35,233	$1,409	.00
OTHER	469	$3,787,878	$151,497	.03
* TOTAL COUNTY *	2,400	$73,452,114	$2,937,397	.50
JOHNSON COUNTY				
IOWA CITY*	4,673	$353,077,085	$14,120,486	2.39
CORALVILLE	1,059	$72,644,450	$2,905,292	.49
LONE TREE	180	$1,867,844	$74,427	.01
OXFORD	132	$1,572,628	$62,893	.01
SOLON	213	$4,045,539	$161,812	.03
HILLS	73	$2,102,903	$84,117	.01
NORTH LIBERTY	167	$3,114,102	$124,539	.02
SWISHER	88	$1,154,815	$46,197	.01
TIFFIN	49	$1,627,866	$65,118	.01
NON-PERMIT	57	$803,919	$31,469	.01
OTHER	1,163	$14,807,874	$592,310	.10
* TOTAL COUNTY *	7,854	$456,819,025	$18,268,660	3.09

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JONES COUNTY				
ANAMOSA*	646	$35,046,498	$1,401,686	.24
MONTICELLO	860	$29,538,913	$1,181,549	.20
OLIN	168	$1,580,973	$63,240	.01
OXFORD JCT	146	$1,019,282	$40,766	.01
WYOMING	161	$2,437,623	$97,261	.02
ONSLOW	62	$453,204	$18,130	.00
NON-PERMIT	11	$96,695	$3,866	.00
OTHER	966	$8,963,517	$358,499	.06
* TOTAL COUNTY *	3,020	$79,136,705	$3,164,997	.54
KEOKUK COUNTY				
KEOTA	241	$2,856,074	$114,241	.02
SIGOURNEY*	449	$15,197,362	$607,805	.10
DELTA	56	$268,637	$10,751	.00
HEDRICK	139	$1,555,057	$62,180	.01
RICHLAND	130	$2,714,637	$108,586	.02
WHAT CHEER	180	$1,878,093	$75,128	.01
GIBSON	41	$427,309	$17,093	.00
HARPER	45	$519,447	$20,741	.00
KESWICK	59	$1,481,037	$59,244	.01
OLLIE	52	$181,567	$7,263	.00
SOUTH ENGLISH	45	$569,686	$22,732	.00
NON-PERMIT	11	$17,932	$716	.00
OTHER	570	$6,324,546	$252,957	.04
* TOTAL COUNTY *	2,068	$33,991,384	$1,359,437	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KOSSUTH COUNTY				
ALGONA*	1,245	$64,226,082	$2,568,781	.43
BANCROFT	198	$6,541,988	$261,682	.04
BURT	91	$1,164,059	$46,561	.01
LU VERNE	64	$1,122,091	$18,716	.00
SWEA CITY	186	$2,457,842	$98,311	.02
TITONKA	173	$3,550,327	$141,995	.02
WESLEY	115	$2,858,899	$114,359	.02
WHITTEMORE	151	$2,557,330	$102,288	.02
FENTON	102	$1,191,679	$47,673	.01
LAKOTA	81	$588,017	$23,522	.00
LEDYARD	64	$745,517	$29,802	.01
LONE ROCK	49	$530,142	$21,206	.00
NON-PERMIT	10	$29,291	$1,172	.00
OTHER	647	$4,781,814	$191,230	.03
* TOTAL COUNTY *	3,176	$92,345,078	$3,667,298	.62
LEE COUNTY				
FT MADISON*	1,426	$67,449,494	$2,697,095	.46
KEOKUK	1,884	$94,455,379	$3,777,946	.64
DONNELLSON	248	$4,629,159	$185,001	.03
MONTROSE	126	$1,353,897	$54,155	.01
WEST POINT	217	$3,840,990	$153,637	.03
ST PAUL	61	$2,437,964	$97,522	.02
HOUGHTON	50	$1,844,559	$73,777	.01
NON-PERMIT	30	$455,052	$18,188	.00
OTHER	1,131	$22,470,603	$898,610	.15
* TOTAL COUNTY *	5,173	$198,937,097	$7,955,931	1.35

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LINN COUNTY				
CEDAR RAPIDS*	12,911	$1,012,673,562	$40,502,907	6.85
MARION	2,137	$96,577,222	$3,862,949	.65
CENTER POINT	213	$4,619,871	$184,793	.03
CENTRAL CITY	261	$2,357,107	$94,234	.02
HIAWATHA	430	$10,629,920	$425,161	.07
LISBON	265	$3,021,637	$120,858	.02
MT VERNON	438	$16,700,533	$667,619	.11
COGGON	151	$2,223,635	$87,389	.01
FAIRFAX	147	$1,710,805	$66,868	.01
SPRINGVILLE	153	$1,974,904	$76,162	.01
WALKER	152	$1,909,690	$75,024	.01
ALBURNETTE	98	$1,072,695	$42,907	.01
ELY	119	$1,428,906	$57,152	.01
PALO	84	$1,686,891	$67,467	.01
NON-PERMIT	123	$1,625,561	$64,766	.01
OTHER	1,168	$17,479,084	$698,669	.12
* TOTAL COUNTY *	18,850	$1,172,697,023	$47,094,625	7.96
LOUISA COUNTY				
COLUMBUS JCT	327	$9,993,771	$399,296	.07
WAPELLO*	400	$10,629,168	$425,149	.07
MORNING SUN	157	$3,226,867	$129,077	.02
GRANDVIEW	52	$645,228	$25,810	.00
OAKVILLE	83	$1,124,919	$44,994	.01
NON-PERMIT	2	$1,052	$42	.00
OTHER	385	$3,407,147	$136,275	.02
* TOTAL COUNTY *	1,406	$29,028,152	$1,161,093	.20
LUCAS COUNTY				
CHARITON*	861	$27,728,968	$1,109,043	.19
RUSSELL	86	$643,937	$25,698	.00
LUCAS	48	$296,189	$11,847	.00
NON-PERMIT	4	$17,821	$713	.00
OTHER	336	$4,652,800	$186,113	.03
* TOTAL COUNTY *	1,335	$33,339,715	$1,333,414	.23

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LYON COUNTY				
ROCK RAPIDS*	474	$15,371,049	$614,776	.10
GEORGE	235	$4,229,756	$169,142	.03
DOON	125	$1,529,676	$61,181	.01
INWOOD	185	$3,518,681	$140,710	.02
LARCHWOOD	173	$2,252,501	$90,096	.02
LITTLE ROCK	72	$895,847	$35,833	.01
LESTER	83	$1,332,265	$53,289	.01
NON-PERMIT	17	$29,773	$1,192	.00
OTHER	431	$2,900,406	$115,962	.02
* TOTAL COUNTY *	1,795	$32,059,954	$1,282,181	.22
MADISON COUNTY				
WINTERSET*	659	$21,898,118	$875,812	.15
EARLHAM	150	$2,040,591	$81,625	.01
ST CHARLES	92	$1,350,799	$54,036	.01
TRURO	83	$850,692	$34,025	.01
NON-PERMIT	21	$59,935	$2,396	.00
OTHER	501	$3,410,415	$136,406	.02
* TOTAL COUNTY *	1,506	$29,610,550	$1,184,300	.20
MAHASKA COUNTY				
OSKALOOSA*	1,887	$95,991,646	$3,839,159	.65
NEW SHARON	281	$3,288,991	$131,516	.02
UNIVERSITY PARK	47	$309,432	$12,377	.00
BARNES CITY	53	$328,583	$13,139	.00
FREMONT	92	$714,198	$28,572	.00
NON-PERMIT	16	$195,414	$6,671	.00
OTHER	739	$6,032,812	$241,280	.04
* TOTAL COUNTY *	3,115	$106,861,076	$4,272,714	.72

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MARION COUNTY				
KNOXVILLE*	1,055	$53,490,783	$2,139,413	.36
PELLA	1,055	$46,268,409	$1,850,725	.31
PLEASANTVILLE	235	$3,999,364	$159,975	.03
BUSSEY	80	$523,451	$20,940	.00
MELCHER	132	$1,376,097	$55,044	.01
NON-PERMIT	10	$72,618	$2,905	.00
OTHER	883	$11,255,388	$450,173	.08
* TOTAL COUNTY *	3,450	$116,986,110	$4,679,175	.79
MARSHALL COUNTY				
MARSHALLTOWN*	3,212	$183,312,365	$7,332,011	1.24
STATE CENTER	265	$3,529,610	$141,166	.02
ALBION	64	$1,060,329	$42,410	.01
GILMAN	109	$1,414,466	$56,580	.01
MELBOURNE	113	$1,062,017	$42,461	.01
LAUREL	74	$851,263	$34,048	.01
LE GRAND	103	$1,826,357	$73,059	.01
RHODES	61	$211,794	$8,476	.00
NON-PERMIT	14	$76,955	$3,006	.00
OTHER	650	$9,870,724	$394,689	.07
* TOTAL COUNTY *	4,665	$203,215,880	$8,127,906	1.37
MILLS COUNTY				
GLENWOOD*	537	$24,568,891	$981,980	.17
MALVERN	197	$3,423,337	$136,926	.02
EMERSON	113	$1,737,688	$69,507	.01
HENDERSON	54	$717,342	$28,696	.00
NON-PERMIT	7	$27,066	$1,081	.00
OTHER	436	$3,436,331	$137,442	.02
* TOTAL COUNTY *	1,344	$33,910,655	$1,355,632	.23

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MITCHELL COUNTY				
OSAGE*	652	$18,764,207	$750,576	.13
ST ANSGAR	217	$9,907,489	$396,296	.07
RICEVILLE	138	$1,890,377	$75,620	.01
STACYVILLE	132	$3,171,300	$126,852	.02
NON-PERMIT	8	$51,699	$2,069	.00
OTHER	539	$4,901,650	$196,057	.03
* TOTAL COUNTY *	1,686	$38,686,722	$1,547,470	.26
MONONA COUNTY				
UNAWA*	601	$20,848,079	$833,872	.14
MAPLETON	372	$11,048,286	$441,927	.07
UTE	141	$1,994,180	$79,766	.01
WHITING	120	$808,393	$32,328	.01
BLENCOE	59	$505,018	$20,190	.00
CASTANA	53	$313,697	$12,548	.00
MOURHEAD	85	$1,702,381	$68,087	.01
SOLDIER	72	$580,920	$23,241	.00
NON-PERMIT	3	$8,694	$348	.00
OTHER	293	$2,585,317	$103,405	.02
* TOTAL COUNTY *	1,779	$40,394,965	$1,615,712	.27
MONROE COUNTY				
ALBIA*	668	$22,783,516	$911,197	.15
LOVILIA	114	$884,986	$35,402	.01
NON-PERMIT	1	$4,277	$171	.00
OTHER	314	$4,098,380	$163,760	.03
* TOTAL COUNTY *	1,097	$27,771,159	$1,110,530	.19
MONTGOMERY COUNTY				
RED OAK*	1,121	$48,947,373	$1,956,437	.33
VILLISCA	265	$3,462,785	$138,094	.02
STANTON	143	$3,422,718	$136,907	.02
ELLIOTT	87	$658,531	$26,340	.00
NON-PERMIT	8	$101,201	$4,025	.00
OTHER	325	$2,744,204	$109,772	.02
* TOTAL COUNTY *	1,949	$59,336,812	$2,371,575	.40

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MUSCATINE COUNTY				
MUSCATINE*	2,758	$140,504,650	$5,619,130	.95
WEST LIBERTY	407	$10,819,507	$432,776	.07
WILTON	413	$27,724,437	$960,476	.16
ATALISSA	61	$411,491	$16,460	.00
CONESVILLE	58	$393,522	$15,739	.00
NICHOLS	77	$1,917,437	$76,697	.01
NON-PERMIT	23	$80,017	$3,182	.00
OTHER	740	$8,492,215	$337,935	.06
* TOTAL COUNTY *	4,537	$190,343,276	$7,462,395	1.26
OBRIEN COUNTY				
SHELDON	942	$38,509,059	$1,539,898	.26
HARTLEY	368	$5,839,644	$233,571	.04
PAULLINA	333	$5,483,782	$219,351	.04
PRIMGHAR*	229	$5,122,323	$204,730	.03
SANBORN	252	$4,476,629	$179,017	.03
SUTHERLAND	173	$1,797,059	$71,849	.01
ARCHER	43	$565,645	$22,626	.00
NON-PERMIT	10	$13,836	$552	.00
OTHER	429	$3,109,198	$124,358	.02
* TOTAL COUNTY *	2,779	$64,917,175	$2,595,952	.44
OSCEOLA COUNTY				
SIBLEY*	558	$16,813,695	$672,525	.11
ASHTON	106	$1,331,410	$53,256	.01
OCHEYEDAN	147	$1,866,036	$74,638	.01
MELVIN	85	$2,227,394	$89,091	.02
NON-PERMIT	4	$7,322	$293	.00
OTHER	303	$1,749,713	$69,993	.01
* TOTAL COUNTY *	1,203	$23,995,570	$959,796	.16

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PAGE COUNTY				
CLARINDA*	862	$34,143,674	$1,365,692	.23
SHENANDOAH	1,176	$36,991,746	$1,479,660	.25
ESSEX	135	$1,328,773	$53,154	.01
BRADDYVILLE	54	$502,087	$20,078	.00
COIN	61	$467,701	$18,709	.00
COLLEGE SPRINGS	41	$208,590	$8,343	.00
NON-PERMIT	4	$96,384	$3,857	.00
OTHER	385	$3,497,989	$139,860	.02
* TOTAL COUNTY *	2,718	$77,236,944	$3,089,353	.52
PALO ALTO COUNTY				
EMMETSBURG*	695	$19,768,479	$790,617	.13
GRAETTINGER	133	$2,522,352	$100,895	.02
RUTHVEN	136	$3,268,661	$130,745	.02
WEST BEND	208	$6,050,291	$242,015	.04
AYRSHIRE	60	$391,877	$15,675	.00
CYLINDER	40	$447,993	$17,920	.00
MALLARD	87	$864,661	$34,588	.01
NON-PERMIT	14	$46,263	$1,849	.00
OTHER	258	$2,827,892	$113,119	.02
* TOTAL COUNTY *	1,631	$36,188,469	$1,447,423	.24
PLYMOUTH COUNTY				
LE MARS*	1,230	$55,823,739	$2,232,581	.38
AKRON	275	$7,036,755	$281,465	.05
KINGSLEY	323	$6,710,723	$268,384	.05
REMSEN	332	$7,089,109	$283,552	.05
MERRILL	152	$1,959,946	$78,397	.01
BRUNSVILLE	47	$337,661	$13,504	.00
HINTON	88	$1,745,717	$69,830	.01
OYENS	44	$166,313	$6,649	.00
NON-PERMIT	20	$40,733	$1,619	.00
OTHER	567	$3,486,719	$139,281	.02
* TOTAL COUNTY *	3,078	$84,397,415	$3,375,262	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POCAHONTAS COUNTY				
FONDA	169	$2,537,842	$101,505	.02
LAURENS	386	$7,576,809	$303,054	.05
POCAHONTAS*	570	$15,854,788	$633,921	.11
GILMORE CITY	71	$1,963,306	$78,533	.01
ROLFE	179	$3,747,202	$149,845	.03
HAVELOCK	48	$898,932	$35,959	.01
PALMER	87	$1,031,831	$41,268	.01
VARINA	40	$176,528	$7,060	.00
NON-PERMIT	4	$2,998	$120	.00
OTHER	349	$1,400,641	$56,031	.01
* TOTAL COUNTY *	1,903	$35,190,877	$1,407,296	.24
POLK COUNTY				
DES MOINES*	25,032	$2,338,397,142	$93,530,047	15.82
WEST DES MOINES	3,242	$273,867,078	$10,954,204	1.85
URBANDALE	789	$30,582,939	$1,223,309	.21
ALTOONA	659	$41,666,866	$1,666,441	.28
ANKENY	1,675	$69,100,954	$2,763,805	.47
CLIVE	140	$9,398,566	$375,943	.06
GRIMES	316	$8,293,188	$331,731	.06
MITCHELLVILLE	176	$1,868,202	$73,275	.01
POLK CITY	196	$2,064,828	$81,254	.01
BONDURANT	162	$2,681,563	$106,425	.02
ELKHART	51	$1,407,502	$56,296	.01
PLEASANT HILL	41	$3,157,366	$126,296	.02
RUNNELLS	118	$2,274,868	$90,299	.02
JOHNSTON	360	$11,533,662	$460,989	.08
ALLEMAN	43	$1,077,963	$43,067	.01
NON-PERMIT	298	$5,770,142	$228,963	.04
OTHER	466	$12,152,975	$486,106	.08
* TOTAL COUNTY *	33,764	$2,815,295,804	$112,598,450	19.04

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,594	$266,181,234	$10,646,837	1.80
AVOCA	353	$15,573,565	$622,914	.11
CARTER LAKE	212	$5,204,959	$208,203	.04
OAKLAND	273	$5,197,388	$207,842	.04
CARSON	114	$928,519	$37,110	.01
NEOLA	158	$3,201,039	$128,040	.02
WALNUT	190	$2,814,345	$112,575	.02
CRESCENT	79	$1,998,611	$79,941	.01
HANCOCK	56	$629,383	$25,175	.00
MACEDONIA	59	$2,547,019	$101,881	.02
MINDEN	118	$2,023,756	$80,934	.01
TREYNOR	140	$2,309,109	$92,359	.02
UNDERWOOD	108	$1,502,772	$60,107	.01
NON-PERMIT	42	$149,002	$5,803	.00
OTHER	1,115	$41,912,955	$1,676,440	.28
* TOTAL COUNTY *	7,611	$352,173,656	$14,086,161	2.38
POWESHIEK COUNTY				
GRINNELL	1,135	$64,728,785	$2,588,962	.44
BROOKLYN	323	$17,055,602	$682,214	.12
MONTEZUMA*	421	$9,840,141	$393,503	.07
DEEP RIVER	65	$688,701	$27,549	.00
MALCOM	70	$851,410	$34,058	.01
NON-PERMIT	5	$17,276	$692	.00
OTHER	602	$8,388,535	$335,513	.06
* TOTAL COUNTY *	2,621	$101,570,450	$4,062,491	.69
RINGGOLD COUNTY				
MOUNT AYR*	416	$13,750,707	$550,024	.09
DIAGONAL	81	$678,376	$27,135	.00
KELLERTON	82	$644,818	$25,789	.00
TINGLEY	56	$539,382	$21,577	.00
NON-PERMIT	1	$9,339	$374	.00
OTHER	256	$1,458,192	$58,312	.01
* TOTAL COUNTY *	892	$17,080,814	$683,211	.12

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SAC COUNTY				
SAC CITY*	545	$14,888,696	$595,521	.10
LAKE VIEW	310	$6,654,384	$266,179	.05
ODEBOLT	234	$3,665,998	$146,639	.02
EARLY	103	$2,222,025	$88,882	.02
SCHALLER	178	$2,881,350	$115,254	.02
WALL LAKE	184	$4,603,685	$184,112	.03
AUBURN	98	$1,260,541	$50,429	.01
LYTTON	90	$922,469	$36,899	.01
NON-PERMIT	8	$58,234	$2,329	.00
OTHER	389	$4,177,019	$167,028	.03
* TOTAL COUNTY *	2,139	$41,334,401	$1,653,272	.28
SCOTT COUNTY				
DAVENPORT*	10,122	$752,752,120	$30,083,084	5.09
BETTENDORF	2,632	$191,210,046	$7,648,121	1.29
BUFFALO	122	$2,276,886	$91,076	.02
LE CLAIRE	330	$3,217,200	$128,692	.02
BLUE GRASS	256	$3,874,454	$154,958	.03
ELDRIDGE	499	$17,656,798	$706,233	.12
PRINCETON	122	$2,276,301	$90,895	.02
WALCOTT	274	$11,922,563	$476,898	.08
DIXON	63	$565,917	$22,632	.00
DONAHUE	67	$861,254	$34,447	.01
LONG GROVE	60	$505,506	$20,224	.00
MCCAUSLAND	69	$486,588	$19,464	.00
NEW LIBERTY	48	$177,174	$7,085	.00
RIVERDALE	54	$1,008,746	$40,352	.01
NON-PERMIT	146	$1,379,603	$53,657	.01
OTHER	1,008	$16,883,639	$675,266	.11
* TOTAL COUNTY *	15,872	$1,007,054,795	$40,253,084	6.81

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHELBY COUNTY				
HARLAN*	1,052	$42,704,504	$1,707,738	.29
ELK HORN	154	$1,660,709	$66,352	.01
SHELBY	119	$1,358,447	$54,335	.01
DEFIANCE	108	$1,001,251	$40,047	.01
EARLING	134	$1,037,903	$41,517	.01
IRWIN	144	$2,343,351	$93,731	.02
PANAMA	78	$760,117	$30,410	.01
PORTSMOUTH	65	$924,781	$36,992	.01
WESTPHALIA	50	$544,806	$21,791	.00
NON-PERMIT	7	$50,585	$2,024	.00
OTHER	382	$3,089,924	$123,590	.02
* TOTAL COUNTY *	2,293	$55,476,378	$2,218,527	.38
SIOUX COUNTY				
HAWARDEN	511	$11,917,397	$476,336	.08
ALTON	198	$3,450,087	$137,958	.02
HULL	317	$5,036,225	$201,450	.03
ORANGE CITY*	635	$22,076,324	$883,065	.15
ROCK VALLEY	570	$20,302,565	$811,804	.14
SIOUX CENTER	854	$27,645,265	$1,105,795	.19
BOYDEN	165	$2,328,656	$93,097	.02
HOSPERS	168	$2,986,556	$119,424	.02
IRETON	149	$5,086,550	$203,451	.03
GRANVILLE	86	$848,311	$33,937	.01
MAURICE	43	$140,359	$5,614	.00
NON-PERMIT	21	$82,002	$3,266	.00
OTHER	749	$6,294,015	$251,707	.04
* TOTAL COUNTY *	4,466	$108,194,312	$4,326,904	.73

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
STORY	COUNTY				
AMES		4,011	$264,570,792	$10,580,190	1.79
NEVADA*		803	$33,210,222	$1,327,918	.22
STORY CITY		470	$14,168,165	$566,712	.10
CAMBRIDGE		62	$809,100	$32,356	.01
COLO		134	$3,883,903	$155,350	.03
MAXWELL		146	$1,548,793	$61,890	.01
ROLAND		164	$2,099,003	$83,960	.01
SLATER		181	$4,859,552	$194,388	.03
ZEARING		129	$1,982,011	$79,233	.01
COLLINS		65	$610,645	$24,425	.00
GILBERT		91	$766,504	$30,634	.01
HUXLEY		249	$5,257,894	$210,316	.04
MCCALLSBURG		73	$279,912	$11,194	.00
NON-PERMIT		70	$233,908	$9,113	.00
OTHER		734	$8,588,272	$343,480	.06
* TOTAL COUNTY *		7,432	$342,868,676	$13,711,159	2.32
TAMA	COUNTY				
TAMA		475	$16,892,194	$675,493	.11
DYSART		236	$4,270,263	$170,785	.03
TOLEDO*		434	$24,868,944	$994,463	.17
TRAER		338	$7,490,257	$299,597	.05
GARWIN		106	$922,943	$36,888	.01
GLADBROOK		215	$5,684,171	$227,167	.04
CHELSEA		120	$1,713,983	$68,544	.01
CLUTIER		61	$578,512	$23,126	.00
LINCOLN		45	$993,990	$39,736	.01
MONTOUR		40	$645,197	$25,808	.00
NON-PERMIT		7	$6,889	$270	.00
OTHER		503	$2,429,311	$97,099	.02
* TOTAL COUNTY *		2,580	$66,496,654	$2,658,976	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAYLOR COUNTY				
BEDFORD*	410	$6,710,675	$268,431	.05
LENOX	293	$6,668,169	$266,412	.05
CLEARFIELD	133	$1,066,297	$42,655	.01
NEW MARKET	88	$437,847	$17,513	.00
BLOCKTON	70	$647,478	$25,901	.00
NON-PERMIT	3	$70,497	$2,820	.00
OTHER	286	$682,660	$27,307	.00
* TOTAL COUNTY *	1,283	$16,283,623	$651,039	.11
UNION COUNTY				
CRESTON*	1,239	$53,784,900	$2,151,351	.36
AFTON	172	$2,525,491	$101,023	.02
LORIMOR	70	$642,070	$25,681	.00
NON-PERMIT	6	$114,175	$4,568	.00
OTHER	320	$2,077,399	$83,096	.01
* TOTAL COUNTY *	1,807	$59,144,035	$2,365,719	.40
VAN BUREN COUNTY				
KEOSAUQUA*	260	$4,699,597	$187,979	.03
BONAPARTE	114	$1,579,434	$63,176	.01
FARMINGTON	226	$2,371,639	$94,847	.02
MILTON	100	$593,377	$23,735	.00
BIRMINGHAM	92	$647,198	$25,889	.00
CANTRIL	94	$654,931	$26,198	.00
STOCKPORT	78	$1,032,225	$41,255	.01
NON-PERMIT	0	$0	$0	.00
OTHER	533	$3,387,458	$135,475	.02
* TOTAL COUNTY *	1,497	$14,965,859	$598,554	.10

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAPELLO COUNTY				
OTTUMWA*	3,240	$162,264,046	$6,487,109	1.10
ELDON	210	$2,168,865	$86,471	.01
EDDYVILLE	165	$1,859,144	$74,362	.01
AGENCY	135	$1,542,975	$61,725	.01
BLAKESBURG	66	$584,894	$23,395	.00
NON-PERMIT	23	$108,111	$4,311	.00
OTHER	673	$5,588,641	$223,541	.04
* TOTAL COUNTY *	4,512	$174,116,676	$6,960,914	1.18
WARREN COUNTY				
INDIANOLA*	1,360	$51,238,017	$2,049,260	.35
CARLISLE	311	$6,861,078	$274,376	.05
NORWALK	308	$4,586,699	$183,441	.03
MILO	74	$814,670	$32,588	.01
CUMMING	44	$295,908	$11,834	.00
HARTFORD	76	$291,053	$11,641	.00
LACONA	93	$1,364,086	$54,565	.01
MARTENSDALE	61	$653,631	$26,144	.00
NEW VIRGINIA	74	$980,718	$39,229	.01
ST MARYS	42	$400,676	$16,028	.00
NON-PERMIT	17	$101,735	$3,913	.00
OTHER	885	$7,756,157	$310,140	.05
* TOTAL COUNTY *	3,345	$75,344,430	$3,013,159	.51
WASHINGTON COUNTY				
WASHINGTON*	1,322	$54,346,223	$2,173,501	.37
KALONA	523	$12,944,413	$517,771	.09
BRIGHTON	156	$1,689,685	$67,593	.01
RIVERSIDE	149	$2,098,068	$83,926	.01
WELLMAN	259	$6,400,061	$256,002	.04
AINSWORTH	95	$1,216,721	$48,660	.01
CRAWFORDSVILLE	85	$524,610	$20,983	.00
WEST CHESTER	47	$137,304	$5,493	.00
NON-PERMIT	15	$66,261	$2,670	.00
OTHER	698	$6,574,727	$262,968	.04
* TOTAL COUNTY *	3,349	$85,998,073	$3,439,567	.58

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAYNE COUNTY				
CORYDON*	456	$9,958,292	$398,295	.07
SEYMOUR	155	$1,882,595	$75,302	.01
ALLERTON	123	$958,403	$38,337	.01
HUMESTON	178	$2,930,926	$117,239	.02
LINEVILLE	56	$666,302	$26,653	.00
NON-PERMIT	11	$34,507	$1,381	.00
OTHER	334	$2,001,777	$80,061	.01
* TOTAL COUNTY *	1,313	$18,432,802	$737,268	.12
WEBSTER COUNTY				
FT DODGE*	3,679	$221,468,941	$8,856,503	1.50
GOWRIE	286	$6,723,021	$268,171	.05
DAYTON	178	$2,638,943	$105,541	.02
LEHIGH	83	$2,051,743	$82,067	.01
OTHO	66	$322,814	$12,913	.00
BADGER	72	$591,309	$23,656	.00
CALLENDER	32	$487,292	$19,493	.00
CLARE	55	$451,516	$18,065	.00
DUNCOMBE	70	$790,811	$31,636	.01
HARCOURT	101	$2,181,990	$87,279	.01
MOORLAND	63	$349,730	$13,989	.00
VINCENT	56	$2,688,591	$107,543	.02
NON-PERMIT	34	$181,576	$7,209	.00
OTHER	932	$14,552,802	$582,109	.10
* TOTAL COUNTY *	5,757	$255,481,079	$10,216,174	1.73
WINNEBAGO COUNTY				
FOREST CITY*	588	$15,550,339	$621,721	.11
BUFFALO CENTER	263	$6,776,833	$270,603	.05
LAKE MILLS	433	$12,374,368	$494,965	.08
THOMPSON	120	$4,660,558	$186,423	.03
LELAND	66	$476,639	$19,066	.00
RAKE	98	$905,630	$36,221	.01
NON-PERMIT	5	$14,031	$562	.00
OTHER	350	$6,906,663	$276,265	.05
* TOTAL COUNTY *	1,923	$47,665,061	$1,905,826	.32

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNESHIEK COUNTY				
DECORAH*	1,291	$55,775,057	$2,230,208	.38
CALMAR	218	$5,590,560	$223,621	.04
OSSIAN	220	$3,938,086	$157,521	.03
FT. ATKINSON	124	$1,653,109	$66,122	.01
RIDGEWAY	94	$664,765	$26,575	.00
SPILLVILLE	87	$1,419,428	$56,659	.01
NON-PERMIT	17	$55,494	$2,218	.00
OTHER	293	$10,320,302	$412,708	.07
* TOTAL COUNTY *	2,844	$79,416,796	$3,175,627	.54
WOODBURY COUNTY				
SIOUX CITY*	8,190	$564,853,908	$22,593,007	3.82
MOVILLE	237	$10,772,074	$430,896	.07
ANTHON	202	$3,578,190	$143,131	.02
CORRECTIONVILLE	230	$2,363,962	$94,558	.02
DANBURY	120	$2,328,552	$93,141	.02
SERGEANT BLUFF	210	$3,428,000	$137,111	.02
SLOAN	159	$2,796,599	$111,782	.02
CUSHING	89	$419,045	$16,761	.00
HORNICK	45	$1,178,497	$47,111	.01
LAWTON	99	$1,796,512	$71,862	.01
OTO	46	$429,805	$17,192	.00
PIERSON	101	$1,050,068	$41,997	.01
SALIX	58	$1,648,749	$65,953	.01
SMITHLAND	50	$302,845	$12,113	.00
NON-PERMIT	67	$962,859	$37,640	.01
OTHER	472	$3,796,569	$151,846	.03
* TOTAL COUNTY *	10,375	$601,706,237	$24,066,096	4.07

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH COUNTY				
MANLY	216	$2,251,668	$90,046	.02
NORTHWOOD*	373	$12,250,991	$489,920	.08
FERTILE	86	$992,499	$39,700	.01
GRAFTON	95	$1,067,323	$42,689	.01
HANLONTOWN	41	$527,743	$21,111	.00
JOICE	40	$497,384	$19,897	.00
KENSETT	59	$674,857	$26,991	.00
NON-PERMIT	4	$7,436	$297	.00
OTHER	308	$9,047,703	$361,897	.06
* TOTAL COUNTY *	1,222	$27,317,604	$1,092,548	.18
WRIGHT COUNTY				
CLARION*	635	$17,918,879	$716,670	.12
EAGLE GROVE	550	$19,109,678	$764,370	.13
BELMOND	501	$16,319,562	$652,770	.11
DOWS	173	$2,311,637	$92,465	.02
GOLDFIELD	150	$2,403,247	$96,085	.02
ROWAN	62	$660,211	$26,408	.00
WOOLSTOCK	51	$2,128,571	$85,141	.01
NON-PERMIT	4	$35,862	$1,434	.00
OTHER	351	$2,921,340	$116,861	.02
* TOTAL COUNTY *	2,477	$63,808,987	$2,552,204	.43
* LATE FILERS *	29,675	$231,460,222	$9,254,435	1.57
** GRAND TOTAL **	384,771	$14,789,013,606	$591,271,836	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	223	$452,338
* TOTAL *	223	$452,338

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	46	$134,390
BLDG. MTL.	67	$98,772
GEN. MDSE.	28	$74,862
FOOD	27	$58,552
MOTOR VEH.	107	$107,848
APPAREL	25	$24,074
HOME FURN.	32	$14,796
EAT DRINK	93	$131,896
SPECIALTY	229	$97,108
SERVICES	473	$134,126
WHOLESALE	145	$316,127
MISC.	193	$296,189
* TOTAL *	1,465	$1,488,740

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	20	$16,908
GEN. MDSE.	28	$71,736
FOOD		
MOTOR VEH.	67	$56,612
APPAREL		
HOME FURN.		
EAT DRINK	59	$38,126
SPECIALTY	118	$63,671
SERVICES	225	$52,958
WHOLESALE	92	$83,652
MISC.	141	$255,359
* TOTAL *	750	$639,022

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$135,956	59	$436,477	80	$572,433
BLDG. MTL.			74	$112,644	74	$112,644
GEN. MDSE.	28	$126,394	35	$36,958	63	$163,352
FOOD	20	$158,387	31	$55,205	51	$213,592
MOTOR VEH.	65	$120,703	87	$62,652	152	$183,355
APPAREL	32	$46,562	23	$11,898	55	$58,460
HOME FURN.	24	$33,957	22	$16,587	46	$50,544
EAT DRINK	57	$51,150	127	$110,008	184	$161,158
SPECIALTY	107	$73,025	239	$56,641	346	$129,666
SERVICES	270	$98,099	448	$121,409	718	$219,508
WHOLESALE	46	$155,343	126	$114,310	172	$269,653
MISC.	105	$86,809	167	$57,387	272	$144,196
* TOTAL *	775	$1,086,385	1,438	$1,192,176	2,213	$2,278,561

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$350,432	45	$121,864	76	$472,296
BLDG. MTL.	39	$101,091	27	$12,536	66	$113,627
GEN. MDSE.	37	$290,908			37	$290,908
FOOD	36	$195,804	28	$14,046	64	$209,850
MOTOR VEH.	78	$115,484	75	$20,447	153	$135,931
APPAREL	35	$66,758			35	$66,758
HOME FURN.	44	$60,093			44	$60,093
EAT DRINK	80	$123,802	73	$30,408	153	$154,210
SPECIALTY	240	$121,766	180	$35,074	420	$156,840
SERVICES	313	$134,346	270	$37,577	583	$171,923
WHOLESALE	76	$144,040	81	$47,156	157	$191,196
MISC.	95	$173,571	112	$24,872	207	$198,443
* TOTAL *	1,104	$1,878,095	891	$343,980	1,995	$2,222,075

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$13,962	40	$13,962
BLDG. MTL.	20	$18,070	28	$10,837	48	$28,907
GEN. MDSE.						
FOOD						
MOTOR VEH.	22	$51,534	35	$25,542	57	$77,076
APPAREL	24	$27,030			24	$27,030
HOME FURN.	35	$56,422			35	$56,422
EAT DRINK	40	$45,097	64	$29,775	104	$74,872
SPECIALTY	93	$85,096	105	$6,107	198	$91,203
SERVICES	191	$84,102	202	$43,160	393	$127,262
WHOLESALE	58	$104,869	85	$41,403	143	$146,272
MISC.	139	$381,036	100	$35,635	239	$416,671
* TOTAL *	622	$853,256	659	$206,421	1,281	$1,059,677

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					87	$126,040
BLDG. MTL.					81	$55,667
GEN. MDSE.					21	$11,590
FOOD					58	$54,387
MOTOR VEH.	43	$90,884	78	$83,675	91	$97,481
APPAREL	21	$23,453	26	$48,154		
HOME FURN.			34	$61,031	33	$21,708
EAT DRINK	41	$47,949	72	$91,925	120	$63,413
SPECIALTY	66	$27,094	154	$84,462	262	$70,514
SERVICES	138	$44,697	252	$77,517	575	$120,205
WHOLESALE	45	$32,136	69	$125,099	220	$190,940
MISC.	113	$289,109	180	$650,344	241	$55,881
* TOTAL *	467	$555,322	865	$1,222,207	1,789	$867,826

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	87	$126,040
BLDG. MTL.	81	$55,667
GEN. MDSE.	21	$11,590
FOOD	58	$54,387
MOTOR VEH.	212	$272,040
APPAREL	47	$71,607
HOME FURN.	67	$82,739
EAT DRINK	233	$203,287
SPECIALTY	482	$182,070
SERVICES	965	$242,419
WHOLESALE	334	$348,175
MISC.	534	$995,334
* TOTAL *	3,121	$2,645,355

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$3,203,842	44	$958,915		
BLDG. MTL.	227	$885,203	70	$294,409		
GEN. MDSE.	134	$3,484,887	50	$876,286		
FOOD	198	$1,157,367	101	$365,557		
MOTOR VEH.	482	$885,019	218	$459,869		
APPAREL	210	$559,416	162	$409,139		
HOME FURN.	297	$692,047	151	$261,379		
EAT DRINK	642	$1,516,285	338	$957,498	44	$48,371
SPECIALTY	1,693	$1,379,375	966	$624,862	95	$19,462
SERVICES	2,414	$2,513,615	1,003	$779,449	125	$58,399
WHOLESALE	644	$2,021,255	206	$403,066		
MISC.	870	$1,064,599	332	$388,397	112	$113,707
* TOTAL *	7,879	$19,362,910	3,641	$6,778,826	376	$239,939

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$137,479	169	$4,300,236
BLDG. MTL.	55	$112,601	352	$1,292,213
GEN. MDSE.	31	$35,077	215	$4,396,250
FOOD	39	$69,200	338	$1,592,124
MOTOR VEH.	85	$73,843	785	$1,418,731
APPAREL			372	$968,555
HOME FURN.	51	$15,940	499	$969,366
EAT DRINK	125	$99,227	1,149	$2,621,381
SPECIALTY	264	$27,563	3,018	$2,051,262
SERVICES	504	$134,241	4,046	$3,485,704
WHOLESALE	168	$148,491	1,018	$2,572,812
MISC.	316	$132,961	1,630	$1,699,664
* TOTAL *	1,695	$986,623	13,591	$27,368,298

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	42	$546,738	61	$256,478	103	$803,216
BLDG. MTL.	51	$134,422	49	$35,616	100	$170,038
GEN. MDSE.	32	$304,830			32	$304,830
FOOD	49	$239,594	33	$51,721	82	$291,315
MOTOR VEH.	111	$201,395	93	$64,559	204	$265,954
APPAREL	53	$73,813			53	$73,813
HOME FURN.	60	$205,423	27	$12,865	87	$218,288
EAT DRINK	124	$256,627	68	$33,025	192	$289,652
SPECIALTY	341	$173,259	275	$28,284	616	$201,543
SERVICES	564	$220,449	388	$73,772	952	$294,221
WHOLESALE	127	$193,478	143	$114,136	270	$307,614
MISC.	179	$161,820	243	$297,262	422	$459,082
* TOTAL *	1,733	$2,711,848	1,380	$967,718	3,113	$3,679,566

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$275,070	78	$219,191	100	$494,261
BLDG. MTL.	34	$94,465	75	$98,555	109	$193,020
GEN. MDSE.	33	$238,266	39	$61,987	72	$300,253
FOOD	23	$144,796	49	$77,393	72	$222,189
MOTOR VEH.	93	$144,977	102	$111,434	195	$256,411
APPAREL	57	$91,905	27	$4,729	84	$96,634
HOME FURN.	43	$63,902	61	$22,822	104	$86,724
EAT DRINK	82	$187,981	108	$88,541	190	$276,522
SPECIALTY	228	$137,493	376	$68,073	604	$205,566
SERVICES	373	$420,270	608	$211,008	981	$631,278
WHOLESALE	86	$153,166	188	$289,122	274	$442,288
MISC.	134	$105,231	308	$86,615	442	$191,846
* TOTAL *	1,208	$2,057,522	2,019	$1,339,470	3,227	$3,396,992

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$376,141	81	$165,992	103	$542,133
BLDG. MTL.	35	$73,708	66	$75,095	101	$148,803
GEN. MDSE.	31	$314,640	22	$26,569	53	$341,209
FOOD	27	$155,326	26	$20,362	53	$175,688
MOTOR VEH.	69	$96,908	100	$142,812	169	$239,720
APPAREL	21	$30,710			21	$30,710
HOME FURN.	36	$15,674	60	$19,197	96	$34,871
EAT DRINK	81	$132,750	130	$83,124	211	$215,874
SPECIALTY	204	$130,139	322	$35,313	526	$165,452
SERVICES	319	$93,663	632	$115,273	951	$208,936
WHOLESALE	66	$138,034	231	$305,221	297	$443,255
MISC.	134	$47,599	216	$55,571	350	$103,170
* TOTAL *	1,045	$1,605,292	1,886	$1,044,529	2,931	$2,649,821

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$519,391	76	$161,766	119	$681,157
BLDG. MTL.	27	$114,628	63	$188,252	90	$302,880
GEN. MDSE.	48	$406,851	28	$30,324	76	$437,175
FOOD	27	$202,691			27	$202,691
MOTOR VEH.	105	$195,875	86	$47,607	191	$243,482
APPAREL	59	$127,141			59	$127,141
HOME FURN.	85	$75,121	36	$60,179	121	$135,300
EAT DRINK	106	$263,484	108	$53,979	214	$317,463
SPECIALTY	300	$377,325	232	$56,073	532	$433,398
SERVICES	523	$317,244	468	$104,696	991	$421,940
WHOLESALE	101	$243,784	183	$317,379	284	$561,163
MISC.	178	$225,760	275	$116,800	453	$342,560
* TOTAL *	1,602	$3,069,295	1,555	$1,137,055	3,157	$4,206,350

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	124	$590,073
BLDG. MTL.	126	$147,011
GEN. MDSE.	55	$105,860
FOOD	78	$59,102
MOTOR VEH.	147	$137,911
APPAREL	34	$22,840
HOME FURN.	80	$36,863
EAT DRINK	153	$120,621
SPECIALTY	385	$66,455
SERVICES	830	$241,736
WHOLESALE	248	$311,081
MISC.	268	$76,406
* TOTAL *	2,528	$1,915,959

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	86	$392,961
BLDG. MTL.	78	$76,296
GEN. MDSE.	39	$58,610
FOOD	53	$106,930
MOTOR VEH.	115	$101,394
APPAREL	21	$45,324
HOME FURN.	73	$43,162
EAT DRINK	102	$84,478
SPECIALTY	334	$94,510
SERVICES	644	$212,835
WHOLESALE	208	$384,886
MISC.	261	$41,364
* TOTAL *	2,014	$1,642,750

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$461,925	112	$207,568	145	$669,493
BLDG. MTL.	54	$211,523	76	$105,640	130	$317,163
GEN. MDSE.	40	$561,101	30	$30,042	70	$591,143
FOOD	27	$269,518	45	$34,384	72	$303,902
MOTOR VEH.	106	$203,230	107	$102,788	213	$306,018
APPAREL	61	$128,034			61	$128,034
HOME FURN.	74	$163,282	46	$23,652	120	$186,934
EAT DRINK	123	$248,798	157	$114,698	280	$363,496
SPECIALTY	269	$265,199	258	$55,696	527	$320,895
SERVICES	502	$342,866	475	$140,291	977	$483,157
WHOLESALE	180	$350,353	251	$333,054	431	$683,407
MISC.	173	$84,836	224	$180,670	397	$265,506
* TOTAL *	1,642	$3,290,665	1,781	$1,328,483	3,423	$4,619,148

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			88	$98,037	88	$98,037
BLDG. MTL.	40	$140,596	35	$34,491	75	$175,087
GEN. MDSE.	47	$402,725	21	$19,775	68	$422,500
FOOD	40	$204,839	28	$46,685	68	$251,524
MOTOR VEH.	116	$124,088	108	$82,439	224	$206,527
APPAREL	65	$117,045			65	$117,045
HOME FURN.	61	$58,586	42	$10,025	103	$68,611
EAT DRINK	96	$203,012	102	$65,886	198	$268,898
SPECIALTY	244	$189,909	211	$45,721	455	$235,630
SERVICES	388	$204,747	432	$97,845	820	$302,592
WHOLESALE	130	$270,588	144	$164,220	274	$434,808
MISC.	198	$497,245	171	$49,687	369	$546,932
* TOTAL *	1,425	$2,413,380	1,382	$714,811	2,807	$3,128,191

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			72	$119,526	72	$119,526
BLDG. MTL.			44	$52,386	44	$52,386
GEN. MDSE.			27	$43,307	27	$43,307
FOOD			41	$56,431	41	$56,431
MOTOR VEH.	36	$58,055	140	$133,191	176	$191,246
APPAREL	28	$43,593			28	$43,593
HOME FURN.	26	$48,052	52	$20,821	78	$68,873
EAT DRINK	45	$48,585	148	$134,354	193	$182,939
SPECIALTY	125	$49,903	405	$86,501	530	$136,404
SERVICES	218	$70,695	601	$163,967	819	$234,662
WHOLESALE	86	$175,550	236	$321,385	322	$496,935
MISC.	152	$409,299	337	$90,383	489	$499,682
* TOTAL *	716	$903,732	2,103	$1,222,252	2,819	$2,125,984

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	53	$1,371,164	25	$293,124	46	$42,522
BLDG. MTL.	94	$310,087	32	$108,754	48	$101,467
GEN. MDSE.	63	$2,302,675	38	$67,180		
FOOD	86	$521,791			26	$16,207
MOTOR VEH.	237	$425,267	87	$120,666	73	$95,250
APPAREL	138	$399,467	32	$40,413		
HOME FURN.	158	$307,918	56	$32,893		
EAT DRINK	329	$807,838	145	$356,086	71	$58,187
SPECIALTY	885	$749,028	246	$173,540	213	$36,585
SERVICES	1,226	$1,196,423	375	$268,260	321	$57,368
WHOLESALE	316	$976,500	71	$85,803	178	$89,399
MISC.	446	$341,223	133	$286,244	214	$73,161
* TOTAL *	4,031	$9,709,381	1,240	$1,832,963	1,190	$570,146

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	124	$1,706,810
BLDG. MTL.	174	$520,308
GEN. MDSE.	101	$2,369,855
FOOD	112	$537,998
MOTOR VEH.	397	$641,183
APPAREL	170	$439,880
HOME FURN.	214	$340,811
EAT DRINK	545	$1,222,111
SPECIALTY	1,344	$959,153
SERVICES	1,922	$1,522,051
WHOLESALE	565	$1,151,702
MISC.	793	$700,628
* TOTAL *	6,461	$12,112,490

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$438,092	64	$82,222	88	$520,314
BLDG. MTL.	34	$57,972	24	$77,070	58	$135,042
GEN. MDSE.	20	$262,436			20	$262,436
FOOD	30	$181,637			30	$181,637
MOTOR VEH.	88	$181,023	56	$33,750	144	$214,773
APPAREL	42	$89,776			42	$89,776
HOME FURN.	31	$43,237	36	$15,812	67	$59,049
EAT DRINK	82	$142,324	56	$31,791	138	$174,115
SPECIALTY	189	$138,130	205	$53,269	394	$191,399
SERVICES	360	$130,676	371	$114,579	731	$245,255
WHOLESALE	99	$118,099	137	$104,139	236	$222,238
MISC.	126	$206,359	223	$124,606	349	$330,965
* TOTAL *	1,125	$1,989,761	1,172	$637,238	2,297	$2,626,999

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			72	$142,829	72	$142,829
BLDG. MTL.	22	$79,660	50	$49,346	72	$129,006
GEN. MDSE.	25	$78,918			25	$78,918
FOOD			40	$32,079	40	$32,079
MOTOR VEH.	98	$150,040	85	$76,292	183	$226,332
APPAREL	32	$23,906			32	$23,906
HOME FURN.	32	$44,152	35	$20,229	67	$64,381
EAT DRINK	60	$85,200	101	$75,934	161	$161,134
SPECIALTY	160	$79,200	209	$35,163	369	$114,363
SERVICES	198	$174,128	395	$91,769	593	$265,897
WHOLESALE	71	$187,196	143	$148,975	214	$336,171
MISC.	99	$267,375	208	$74,500	307	$341,875
* TOTAL *	797	$1,169,775	1,338	$747,116	2,135	$1,916,891

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$9,860	22	$9,860
BLDG. MTL.						
GEN. MDSE.						
FOOD						
MOTOR VEH.	68	$70,726	24	$4,545	92	$75,271
APPAREL	24	$19,423			24	$19,423
HOME FURN.	40	$24,619			40	$24,619
EAT DRINK	69	$98,043	30	$17,187	99	$115,230
SPECIALTY	163	$72,319	80	$14,423	243	$86,742
SERVICES	287	$106,252	123	$17,730	410	$123,982
WHOLESALE	53	$92,947	41	$6,299	94	$99,246
MISC.	123	$794,281	76	$47,974	199	$842,255
* TOTAL *	827	$1,278,610	396	$118,018	1,223	$1,396,628

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$916,175	79	$51,514	120	$967,689
BLDG. MTL.	63	$143,130	44	$32,795	107	$175,925
GEN. MDSE.	52	$711,907			52	$711,907
FOOD	43	$228,425	24	$10,416	67	$238,841
MOTOR VEH.	99	$163,678	54	$25,045	153	$188,723
APPAREL	99	$232,095			99	$232,095
HOME FURN.	96	$175,450			96	$175,450
EAT DRINK	170	$326,991	62	$26,255	232	$353,246
SPECIALTY	418	$371,350	187	$13,787	605	$385,137
SERVICES	600	$909,929	261	$36,107	861	$946,036
WHOLESALE	157	$271,605	128	$167,264	285	$438,869
MISC.	189	$98,254	159	$77,296	348	$175,550
* TOTAL *	2,027	$3,675,389	998	$440,129	3,025	$4,115,518

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	139	$192,331
BLDG. MTL.	121	$277,298
GEN. MDSE.	69	$79,244
FOOD	94	$136,903
MOTOR VEH.	252	$182,313
APPAREL	32	$47,919
HOME FURN.	87	$61,163
EAT DRINK	276	$214,628
SPECIALTY	557	$150,407
SERVICES	945	$232,386
WHOLESALE	361	$664,111
MISC.	365	$114,087
* TOTAL *	3,293	$2,352,217

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$1,266,479				
BLDG. MTL.	69	$255,776				
GEN. MDSE.	60	$1,336,485	24	$90,957		
FOOD	106	$509,861				
MOTOR VEH.	206	$667,522	57	$41,981	24	$5,555
APPAREL	95	$168,241				
HOME FURN.	127	$311,227	41	$49,529		
EAT DRINK	361	$780,380	56	$79,255	34	$19,579
SPECIALTY	647	$849,302	91	$70,755	65	$8,825
SERVICES	1,199	$683,477	287	$77,327	177	$73,044
WHOLESALE	200	$248,824	110	$159,185		
MISC.	330	$610,934	118	$464,2[illegible]6	84	$89,390
* TOTAL *	3,457	$7,688,508	784	$1,033,195	384	$196,393

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	101	$75,819	158	$1,342,298
BLDG. MTL.	61	$50,233	130	$306,009
GEN. MDSE.	33	$23,908	117	$1,451,350
FOOD	21	$13,817	127	$523,678
MOTOR VEH.	103	$79,110	390	$794,168
APPAREL			95	$168,241
HOME FURN.	30	$12,556	198	$373,312
EAT DRINK	138	$87,963	589	$967,177
SPECIALTY	266	$42,526	1,069	$971,408
SERVICES	538	$164,583	2,201	$998,431
WHOLESALE	167	$131,206	477	$539,215
MISC.	209	$36,153	741	$1,250,683
* TOTAL *	1,667	$767,874	6,292	$9,685,970

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$345,719	78	$165,477	102	$511,196
BLDG. MTL.	41	$104,200	49	$35,565	90	$139,765
GEN. MDSE.	27	$268,652	22	$20,511	49	$289,163
FOOD	30	$215,824	30	$22,746	60	$238,570
MOTOR VEH.	80	$98,442	78	$70,666	158	$169,108
APPAREL	50	$86,515			50	$86,515
HOME FURN.	39	$15,669	23	$1,058	62	$16,727
EAT DRINK	129	$243,283	111	$65,209	240	$308,492
SPECIALTY	174	$150,957	210	$44,532	384	$195,489
SERVICES	334	$166,876	523	$132,453	857	$299,329
WHOLESALE	101	$232,566	189	$136,167	290	$368,733
MISC.	140	$74,476	175	$56,374	315	$130,850
* TOTAL *	1,169	$2,003,179	1,488	$750,758	2,657	$2,753,937

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					108	$140,712
BLDG. MTL.					59	$57,904
GEN. MDSE.	29	$253,286			35	$93,809
FOOD					50	$28,530
MOTOR VEH.	82	$115,394	36	$51,266	153	$101,270
APPAREL	36	$63,926				
HOME FURN.	36	$39,669			43	$36,276
EAT DRINK	69	$132,273	34	$33,043	127	$89,950
SPECIALTY	195	$101,255	69	$25,576	389	$140,206
SERVICES	386	$266,100	169	$143,972	663	$308,746
WHOLESALE	80	$190,152	39	$56,369	221	$234,538
MISC.	155	$503,392	121	$406,963	302	$259,336
* TOTAL *	1,068	$1,665,447	468	$717,189	2,150	$1,491,277

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	108	$140,712
BLDG. MTL.	59	$57,904
GEN. MDSE.	64	$347,095
FOOD	50	$28,530
MOTOR VEH.	271	$267,930
APPAREL	36	$63,926
HOME FURN.	79	$75,945
EAT DRINK	230	$255,266
SPECIALTY	653	$267,037
SERVICES	1,218	$718,818
WHOLESALE	340	$481,059
MISC.	578	$1,169,691
* TOTAL *	3,686	$3,873,913

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			28	$13,250	28	$13,250
GEN. MDSE.	28	$60,297	20	$2,952	48	$63,249
FOOD						
MOTOR VEH.	64	$88,768	37	$10,126	101	$98,894
APPAREL	22	$21,729			22	$21,729
HOME FURN.			21	$13,092	21	$13,092
EAT DRINK	31	$37,868	27	$10,186	58	$48,054
SPECIALTY	102	$63,607	186	$32,415	288	$96,022
SERVICES	184	$80,941	158	$25,262	342	$106,203
WHOLESALE	26	$86,284	103	$85,631	129	$171,915
MISC.	118	$398,632	108	$20,644	226	$419,276
* TOTAL *	575	$838,126	688	$213,558	1,263	$1,051,684

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			39	$134,780	39	$134,780
BLDG. MTL.			32	$35,812	32	$35,812
GEN. MDSE.			25	$38,251	25	$38,251
FOOD			25	$40,152	25	$40,152
MOTOR VEH.	22	$29,102	65	$21,033	87	$50,135
APPAREL			21	$10,642	21	$10,642
HOME FURN.			28	$34,508	28	$34,508
EAT DRINK	37	$49,118	41	$29,560	78	$78,678
SPECIALTY	50	$20,620	168	$38,367	218	$58,987
SERVICES	114	$23,894	232	$58,505	346	$82,399
WHOLESALE	24	$37,807	86	$62,039	110	$99,846
MISC.	111	$171,784	61	$14,435	172	$186,219
* TOTAL *	358	$332,325	823	$518,084	1,181	$850,409

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$461,393	58	$47,031	79	$508,424
BLDG. MTL.	25	$134,833	55	$80,613	80	$215,446
GEN. MDSE.	24	$205,509			24	$205,509
FOOD			31	$31,922	31	$31,922
MOTOR VEH.	72	$129,059	78	$36,139	150	$165,198
APPAREL	35	$55,835			35	$55,835
HOME FURN.	28	$44,384	37	$26,707	65	$71,091
EAT DRINK	54	$103,645	110	$64,271	164	$167,916
SPECIALTY	173	$112,228	174	$33,054	347	$145,282
SERVICES	262	$76,186	444	$103,289	706	$179,475
WHOLESALE	89	$137,132	190	$265,009	279	$402,141
MISC.	122	$175,254	257	$137,704	357	$279,698
* TOTAL *	905	$1,635,458	1,412	$792,479	2,317	$2,427,937

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$1,526,308			24	$42,619
BLDG. MTL.	68	$167,147			50	$78,005
GEN. MDSE.	45	$1,387,056				
FOOD	140	$453,184			29	$44,746
MOTOR VEH.	174	$362,309	27	$75,496	114	$139,465
APPAREL	93	$203,345	76	$226,675		
HOME FURN.	170	$300,828	32	$83,107	21	$36,662
EAT DRINK	329	$909,297	47	$52,828	48	$37,423
SPECIALTY	625	$528,940	150	$230,532	303	$62,949
SERVICES	944	$677,590	184	$120,307	352	$84,696
WHOLESALE	241	$758,983	51	$177,320	102	$192,447
MISC.	349	$274,305	88	$502,109	223	$93,886
* TOTAL *	3,237	$7,549,292	655	$1,468,374	1,266	$812,898

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	83	$1,568,927
BLDG. MTL.	118	$245,152
GEN. MDSE.	45	$1,387,056
FOOD	169	$497,930
MOTOR VEH.	315	$577,270
APPAREL	169	$430,020
HOME FURN.	223	$420,597
EAT DRINK	424	$999,548
SPECIALTY	1,078	$822,421
SERVICES	1,480	$882,593
WHOLESALE	394	$1,128,750
MISC.	660	$870,300
* TOTAL *	5,158	$9,830,564

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$364,143	106	$183,151	140	$547,294
BLDG. MTL.			44	$62,346	44	$62,346
GEN. MDSE.	26	$181,077			26	$181,077
FOOD	24	$130,342	33	$41,961	57	$172,303
MOTOR VEH.	59	$102,338	96	$232,155	155	$334,493
APPAREL	29	$84,549	41	$34,051	70	$118,600
HOME FURN.	48	$36,537	70	$28,532	118	$65,064
EAT DRINK	76	$101,917	259	$299,843	335	$401,760
SPECIALTY	201	$259,381	398	$91,061	599	$350,442
SERVICES	270	$126,247	684	$376,530	954	$502,777
WHOLESALE	39	$36,159	117	$139,025	156	$175,184
MISC.	110	$116,798	313	$172,148	423	$288,946
* TOTAL *	916	$1,539,488	2,161	$1,660,803	3,077	$3,200,291

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	103	$2,194,726	23	$174,568	85	$127,360
BLDG. MTL.	186	$690,093			60	$232,260
GEN. MDSE.	87	$2,969,596			22	$28,061
FOOD	227	$889,377			56	$61,692
MOTOR VEH.	318	$742,214	45	$58,472	113	$231,922
APPAREL	269	$1,005,208	33	$31,954		
HOME FURN.	293	$524,814	29	$71,873	48	$37,201
EAT DRINK	683	$1,613,712	41	$72,130	227	$221,980
SPECIALTY	1,537	$1,365,779	106	$89,357	316	$86,777
SERVICES	1,951	$2,191,122	210	$164,869	705	$253,237
WHOLESALE	505	$1,301,159	55	$242,785	282	$319,343
MISC.	578	$725,198	95	$263,866	330	$83,538
* TOTAL *	6,737	$16,212,998	637	$1,169,874	2,244	$1,683,371

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	211	$2,496,654
BLDG. MTL.	246	$922,353
GEN. MDSE.	109	$2,997,657
FOOD	283	$951,069
MOTOR VEH.	476	$1,032,608
APPAREL	302	$1,037,162
HOME FURN.	370	$633,888
EAT DRINK	951	$1,907,822
SPECIALTY	1,959	$1,541,913
SERVICES	2,866	$2,609,228
WHOLESALE	842	$1,863,287
MISC.	1,003	$1,072,602
* TOTAL *	9,618	$19,066,243

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$465,259	48	$107,401	73	$572,660
BLDG. MTL.	28	$72,790	38	$38,799	66	$111,589
GEN. MDSE.	40	$236,121			40	$236,121
FOOD	24	$129,330			24	$129,330
MOTOR VEH.	65	$101,432	42	$14,573	107	$116,005
APPAREL	22	$59,269			22	$59,269
HOME FURN.	40	$54,719			40	$54,719
EAT DRINK	79	$136,719	58	$42,049	137	$178,768
SPECIALTY	219	$101,784	144	$27,866	363	$129,650
SERVICES	355	$134,702	232	$55,287	587	$189,989
WHOLESALE	83	$163,883	99	$83,823	182	$247,706
MISC.	130	$41,410	155	$61,291	285	$102,701
* TOTAL *	1,110	$1,697,418	816	$431,089	1,926	$2,128,507

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$208,389	108	$87,853
BLDG. MTL.	21	$39,715			55	$90,372
GEN. MDSE.	29	$198,952			36	$207,338
FOOD	32	$119,097	26	$87,202	52	$47,015
MOTOR VEH.	62	$143,224	51	$59,847	95	$61,245
APPAREL	52	$61,677				
HOME FURN.	54	$103,731	24	$74,732	27	$2,031
EAT DRINK	95	$132,872	54	$51,629	143	$82,891
SPECIALTY	215	$127,267	94	$49,517	231	$23,776
SERVICES	346	$259,562	135	$52,855	495	$123,319
WHOLESALE	81	$260,609	36	$92,609	213	$380,506
MISC.	116	$454,429	91	$118,834	215	$94,476
* TOTAL *	1,103	$1,901,135	532	$795,614	1,670	$1,200,822

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	129	$296,242
BLDG. MTL.	76	$130,087
GEN. MDSE.	65	$406,290
FOOD	110	$253,314
MOTOR VEH.	208	$264,316
APPAREL	52	$61,677
HOME FURN.	105	$180,494
EAT DRINK	292	$267,392
SPECIALTY	540	$200,560
SERVICES	976	$435,736
WHOLESALE	330	$733,724
MISC.	422	$667,739
* TOTAL *	3,305	$3,897,571

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$420,465	53	$107,906	79	$528,371
BLDG. MTL.	22	$68,997	40	$54,743	62	$123,740
GEN. MDSE.	38	$379,640	26	$24,926	64	$404,566
FOOD	26	$182,306	34	$12,605	60	$194,911
MOTOR VEH.	85	$116,225	57	$30,478	142	$146,703
APPAREL	70	$91,754			70	$91,754
HOME FURN.	51	$67,630	30	$3,156	81	$70,786
EAT DRINK	82	$179,444	72	$40,852	154	$220,296
SPECIALTY	237	$153,360	219	$33,509	456	$186,869
SERVICES	461	$208,417	472	$76,966	933	$285,383
WHOLESALE	126	$246,329	133	$142,682	259	$389,011
MISC.	146	$86,048	179	$28,444	325	$114,492
* TOTAL *	1,370	$2,200,615	1,315	$556,267	2,685	$2,756,882

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$429,018	54	$62,471	74	$491,489
BLDG. MTL.	27	$117,182	37	$20,051	64	$137,233
GEN. MDSE.						
FOOD			23	$7,701	23	$7,701
MOTOR VEH.	58	$94,498	70	$44,502	128	$139,000
APPAREL	27	$26,980			27	$26,980
HOME FURN.	37	$22,442			37	$22,442
EAT DRINK	69	$101,812	53	$19,815	122	$121,627
SPECIALTY	144	$69,176	138	$27,753	282	$96,929
SERVICES	275	$126,564	237	$44,379	512	$170,943
WHOLESALE	101	$206,822	158	$139,956	259	$346,778
MISC.	132	$174,055	188	$95,977	320	$270,032
* TOTAL *	890	$1,368,549	958	$462,605	1,848	$1,831,154

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$119,627
BLDG. MTL.	52	$50,456
GEN. MDSE.	39	$221,315
FOOD	35	$133,776
MOTOR VEH.	81	$85,529
APPAREL	23	$34,373
HOME FURN.	23	$13,683
EAT DRINK	109	$110,770
SPECIALTY	183	$52,517
SERVICES	418	$122,570
WHOLESALE	117	$130,802
MISC.	128	$42,807
* TOTAL *	1,276	$1,118,225

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			48	$57,484	48	$57,484
BLDG. MTL.	43	$70,874	26	$9,057	69	$79,931
GEN. MDSE.			22	$16,823	22	$16,823
FOOD			23	$20,428	23	$20,428
MOTOR VEH.	31	$60,688	71	$24,510	102	$85,198
APPAREL	37	$38,696			37	$38,696
HOME FURN.	52	$22,996	20	$103	72	$23,099
EAT DRINK	55	$83,942	45	$24,970	100	$108,912
SPECIALTY	178	$88,160	110	$12,491	288	$100,651
SERVICES	259	$128,458	299	$53,726	558	$182,184
WHOLESALE	80	$100,337	97	$162,828	177	$263,165
MISC.	141	$703,835	116	$60,498	257	$764,333
* TOTAL *	876	$1,297,986	877	$442,918	1,753	$1,740,904

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$227,690	60	$132,287	81	$359,977
BLDG. MTL.	20	$23,269	37	$46,304	57	$69,573
GEN. MDSE.			35	$34,023	35	$34,023
FOOD			29	$34,843	29	$34,843
MOTOR VEH.	67	$79,791	88	$51,933	155	$131,724
APPAREL						
HOME FURN.	22	$86,759	64	$12,912	86	$99,671
EAT DRINK	32	$34,164	99	$72,090	131	$106,254
SPECIALTY	68	$32,294	219	$28,649	287	$60,943
SERVICES	147	$40,042	405	$93,720	552	$133,762
WHOLESALE	47	$124,341	181	$300,857	228	$425,198
MISC.	94	$84,975	197	$73,275	291	$158,250
* TOTAL *	518	$733,325	1,414	$880,893	1,932	$1,614,218

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	94	$481,295
BLDG. MTL.	54	$80,640
GEN. MDSE.	38	$51,178
FOOD	36	$76,282
MOTOR VEH.	91	$69,080
APPAREL	26	$22,830
HOME FURN.	33	$31,221
EAT DRINK	142	$142,455
SPECIALTY	279	$82,938
SERVICES	551	$96,886
WHOLESALE	165	$150,796
MISC.	201	$63,784
* TOTAL *	1,710	$1,349,385

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$336,216	79	$174,405	115	$510,621
BLDG. MTL.	51	$73,688	54	$61,194	105	$134,882
GEN. MDSE.	34	$240,857			34	$240,857
FOOD	32	$118,285	24	$28,627	56	$146,912
MOTOR VEH.	66	$86,991	105	$74,687	171	$161,678
APPAREL	30	$185,885			30	$185,885
HOME FURN.	28	$51,628	38	$5,410	66	$57,038
EAT DRINK	100	$158,467	84	$105,652	184	$264,119
SPECIALTY	263	$194,338	225	$24,900	488	$219,288
SERVICES	378	$199,709	362	$121,591	740	$321,300
WHOLESALE	95	$84,179	167	$323,504	262	$407,683
MISC.	139	$54,318	158	$53,439	297	$107,757
* TOTAL *	1,252	$1,784,611	1,296	$973,409	2,548	$2,758,020

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			58	$183,599	58	$183,599
BLDG. MTL.			74	$113,046	74	$113,046
GEN. MDSE.			32	$28,687	32	$28,687
FOOD	21	$40,561	39	$45,225	60	$85,786
MOTOR VEH.	30	$25,666	75	$41,425	105	$67,091
APPAREL			22	$12,873	22	$12,873
HOME FURN.			44	$20,332	44	$20,332
EAT DRINK	31	$19,706	74	$71,738	105	$91,444
SPECIALTY	60	$34,185	189	$107,544	249	$141,729
SERVICES	185	$89,015	455	$129,343	640	$218,356
WHOLESALE	57	$188,553	178	$235,569	235	$424,122
MISC.	90	$450,051	241	$60,264	292	$489,753
* TOTAL *	474	$847,737	1,442	$1,029,083	1,916	$1,876,820

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$506,378			76	$116,611
BLDG. MTL.	33	$137,150			57	$106,434
GEN. MDSE.	31	$274,965			22	$35,574
FOOD	33	$135,667			43	$64,544
MOTOR VEH.	76	$90,710	45	$45,583	107	$91,571
APPAREL	50	$87,831	20	$18,697		
HOME FURN.	44	$58,534			62	$28,502
EAT DRINK	94	$136,068	31	$46,228	98	$63,310
SPECIALTY	195	$144,551	98	$30,824	306	$79,532
SERVICES	400	$162,873	195	$44,648	474	$99,670
WHOLESALE	66	$234,025	57	$88,097	218	$565,778
MISC.	141	$39,887	152	$378,768	286	$75,072
* TOTAL *	1,199	$2,008,639	598	$652,845	1,749	$1,326,598

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	112	$622,989
BLDG. MTL.	90	$243,584
GEN. MDSE.	53	$310,539
FOOD	76	$200,211
MOTOR VEH.	228	$227,864
APPAREL	70	$106,528
HOME FURN.	106	$87,036
EAT DRINK	223	$245,606
SPECIALTY	599	$254,907
SERVICES	1,069	$307,191
WHOLESALE	341	$887,900
MISC.	579	$493,727
* TOTAL *	3,546	$3,988,082

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

HARRISON CLASS	MISSOURI VALLEY NO. OF BUS.	MISSOURI VALLEY COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			66	$128,917	66	$128,917
BLDG. MTL.			57	$90,353	57	$90,353
GEN. MDSE.			29	$25,756	29	$25,756
FOOD			47	$67,062	47	$67,062
MOTOR VEH.	53	$61,477	106	$61,413	159	$122,890
APPAREL						
HOME FURN.			98	$93,119	98	$93,119
EAT DRINK	54	$111,325	146	$92,581	200	$203,906
SPECIALTY	89	$30,739	224	$56,295	313	$87,034
SERVICES	166	$53,996	473	$111,533	639	$165,529
WHOLESALE	49	$137,994	176	$176,758	225	$314,752
MISC.	127	$439,623	163	$91,932	290	$531,555
* TOTAL *	533	$842,706	1,575	$998,791	2,108	$1,841,497

HENRY CLASS	MT PLEASANT* NO. OF BUS.	MT PLEASANT* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	25	$63,647	73	$136,777	106	$179,403
BLDG. MTL.	29	$138,024	48	$102,551	77	$249,???
GEN. MDSE.	36	$457,105			36	$457,105
FOOD	25	$159,419	27	$29,161	52	$188,580
MOTOR VEH.	70	$97,846	111	$71,424	181	$169,270
APPAREL	30	$62,329			30	$62,329
HOME FURN.	46	$52,136	33	$61,077	79	$113,213
EAT DRINK	76	$175,062	59	$67,366	135	$242,428
SPECIALTY	217	$179,239	231	$91,025	448	$270,264
SERVICES	314	$130,284	443	$106,793	757	$237,077
WHOLESALE	100	$199,229	175	$183,786	275	$383,015
MISC.	149	$182,897	225	$175,904	374	$358,801
* TOTAL *	1,111	$2,476,229	1,433	$912,828	2,544	$3,389,057

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$415,946	33	$16,822	53	$432,768
BLDG. MTL.	22	$77,504	29	$18,122	51	$95,626
GEN. MDSE.	20	$53,306			20	$53,306
FOOD	25	$92,325	26	$10,888	51	$103,213
MOTOR VEH.	63	$50,764	45	$39,254	108	$90,018
APPAREL	33	$42,902			33	$42,902
HOME FURN.	28	$23,983			28	$23,983
EAT DRINK	58	$44,925	97	$59,922	155	$104,847
SPECIALTY	90	$52,923	157	$25,341	247	$78,264
SERVICES	244	$92,483	264	$31,341	508	$123,824
WHOLESALE	75	$186,979	143	$144,957	218	$331,936
MISC.	123	$38,308	145	$43,909	268	$82,217
* TOTAL *	801	$1,172,348	939	$390,556	1,740	$1,562,904

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$370,115	58	$53,224	82	$423,339
BLDG. MTL.	37	$58,328	36	$23,630	73	$81,958
GEN. MDSE.	33	$166,717			33	$166,717
FOOD						
MOTOR VEH.	75	$126,176	63	$69,682	138	$195,858
APPAREL	38	$54,903			38	$54,903
HOME FURN.	24	$30,652			24	$30,652
EAT DRINK	69	$121,531	59	$32,944	128	$154,475
SPECIALTY	132	$75,674	164	$22,732	296	$98,406
SERVICES	201	$94,307	289	$40,515	490	$134,822
WHOLESALE	99	$176,534	88	$59,767	187	$236,301
MISC.	139	$268,042	153	$49,124	292	$317,166
* TOTAL *	871	$1,542,979	910	$351,618	1,781	$1,894,597

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

IDA CLASS	COUNTY NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	61	$379,522
BLDG. MTL.	40	$112,820
GEN. MDSE.	20	$120,842
FOOD	47	$108,843
MOTOR VEH.	108	$138,773
APPAREL	43	$54,113
HOME FURN.	48	$19,923
EAT DRINK	70	$66,129
SPECIALTY	225	$63,625
SERVICES	331	$117,378
WHOLESALE	156	$231,167
MISC.	176	$86,411
* TOTAL *	1,375	$1,500,046

IOWA CLASS	COUNTY NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	61	$464,278
BLDG. MTL.	61	$118,862
GEN. MDSE.	44	$77,882
FOOD	71	$177,744
MOTOR VEH.	156	$170,336
APPAREL	44	$31,976
HOME FURN.	63	$132,618
EAT DRINK	189	$540,370
SPECIALTY	425	$192,130
SERVICES	786	$410,256
WHOLESALE	239	$388,361
MISC.	287	$290,255
* TOTAL *	2,426	$2,995,068

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$320,305	88	$171,324	110	$491,629
BLDG. MTL.	29	$91,483	59	$119,117	88	$210,600
GEN. MDSE.	20	$225,126			20	$225,126
FOOD	24	$159,046	68	$43,263	92	$202,309
MOTOR VEH.	91	$128,361	81	$68,849	172	$197,210
APPAREL	50	$55,053	34	$17,945	84	$72,998
HOME FURN.	49	$60,498	21	$7,518	70	$68,016
EAT DRINK	121	$155,510	181	$167,799	302	$323,309
SPECIALTY	170	$132,809	298	$113,057	468	$245,866
SERVICES	386	$127,776	634	$171,841	1,020	$299,617
WHOLESALE	64	$77,017	173	$341,402	237	$418,419
MISC.	127	$58,842	234	$60,510	361	$119,352
* TOTAL *	1,153	$1,591,826	1,871	$1,282,625	3,024	$2,874,451

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$689,423	93	$431,328	130	$1,170,751
BLDG. MTL.	51	$206,446	81	$158,296	132	$364,742
GEN. MDSE.	62	$636,937	28	$63,920	90	$700,857
FOOD	44	$362,655	51	$53,746	95	$416,401
MOTOR VEH.	141	$225,758	153	$198,079	294	$423,837
APPAREL	78	$125,968			78	$125,968
HOME FURN.	100	$241,582	43	$13,864	143	$255,446
EAT DRINK	171	$415,690	121	$66,551	292	$482,241
SPECIALTY	419	$300,997	409	$194,634	828	$495,631
SERVICES	672	$496,395	703	$196,235	1,375	$692,630
WHOLESALE	134	$251,689	289	$493,669	423	$745,358
MISC.	222	$188,900	343	$168,854	565	$357,754
* TOTAL *	2,131	$4,142,440	2,314	$2,089,176	4,445	$6,231,616

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$519,335	41	$19,495	64	$538,830
BLDG. MTL.	47	$162,969	27	$21,594	74	$184,563
GEN. MDSE.	24	$268,034			24	$268,034
FOOD	51	$205,354			51	$205,354
MOTOR VEH.	91	$150,428	36	$41,405	127	$191,833
APPAREL	63	$110,747			63	$110,747
HOME FURN.	75	$57,373			75	$57,373
EAT DRINK	107	$216,610	21	$11,699	128	$228,309
SPECIALTY	355	$275,753	96	$26,866	451	$302,619
SERVICES	490	$309,598	278	$47,686	768	$357,284
WHOLESALE	153	$227,647	84	$71,894	237	$299,541
MISC.	192	$162,516	146	$30,394	338	$192,910
* TOTAL *	1,671	$2,666,364	729	$271,033	2,400	$2,937,397

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	66	$2,183,473			51	$48,703
BLDG. MTL.	97	$350,406	21	$340,787	69	$114,310
GEN. MDSE.	76	$2,062,830	23	$382,106	32	$33,016
FOOD	110	$928,164	23	$276,619	48	$44,349
MOTOR VEH.	208	$575,326	80	$146,204	97	$85,578
APPAREL	262	$733,069				
HOME FURN.	250	$465,298	43	$140,108	50	$31,306
EAT DRINK	448	$1,742,270	140	$750,159	112	$287,762
SPECIALTY	1,057	$1,696,927	152	$147,022	398	$140,262
SERVICES	1,392	$1,866,395	354	$399,492	722	$220,586
WHOLESALE	261	$821,810	81	$192,310	204	$144,485
MISC.	496	$689,518	142	$130,485	339	$92,525
* TOTAL *	4,673	$14,120,486	1,059	$2,905,292	2,122	$1,242,882

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	117	$2,237,176
BLDG. MTL.	187	$805,503
GEN. MDSE.	131	$2,477,952
FOOD	181	$1,249,132
MOTOR VEH.	385	$807,108
APPAREL	262	$733,069
HOME FURN.	343	$636,712
EAT DRINK	700	$2,780,191
SPECIALTY	1,607	$1,984,211
SERVICES	2,418	$2,486,473
WHOLESALE	546	$1,158,605
MISC.	977	$912,528
* TOTAL *	7,854	$18,268,660

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$753,707	20	$247,207	63	$52,365
BLDG. MTL.	20	$49,870	29	$47,120	47	$42,188
GEN. MDSE.			31	$97,268		
FOOD			34	$97,208	31	$14,875
MOTOR VEH.	74	$57,158	71	$79,504	80	$68,153
APPAREL	28	$15,672				
HOME FURN.			46	$36,657	41	$24,594
EAT DRINK	45	$48,529	65	$90,347	93	$70,894
SPECIALTY	118	$28,888	162	$89,995	224	$37,765
SERVICES	179	$59,529	198	$54,404	502	$83,784
WHOLESALE	41	$64,939	83	$159,157	186	$115,791
MISC.	116	$323,394	121	$182,682	247	$71,353
* TOTAL *	646	$1,401,686	860	$1,181,549	1,514	$581,762

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

JONES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	108	$1,053,279
BLDG. MTL.	96	$139,178
GEN. MDSE.	31	$97,268
FOOD	65	$112,083
MOTOR VEH.	225	$204,815
APPAREL	28	$15,672
HOME FURN.	87	$61,251
EAT DRINK	203	$209,770
SPECIALTY	504	$156,648
SERVICES	879	$197,717
WHOLESALE	310	$339,887
MISC.	484	$577,429
* TOTAL *	3,020	$3,164,997

KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	78	$271,694
BLDG. MTL.	76	$91,382
GEN. MDSE.		
FOOD	69	$59,408
MOTOR VEH.	135	$109,455
APPAREL		
HOME FURN.	47	$32,127
EAT DRINK	143	$104,152
SPECIALTY	268	$78,976
SERVICES	676	$159,166
WHOLESALE	283	$330,746
MISC.	293	$122,331
* TOTAL *	2,068	$1,359,437

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			113	$117,700	113	$117,700
BLDG. MTL.	32	$74,139	64	$69,757	96	$143,896
GEN. MDSE.	42	$400,173	28	$37,327	70	$437,500
FOOD	26	$157,010	52	$47,549	78	$204,559
MOTOR VEH.	75	$143,979	141	$137,890	216	$281,869
APPAREL	50	$72,782	22	$727	72	$73,509
HOME FURN.	49	$80,252	47	$26,979	96	$107,231
EAT DRINK	86	$182,325	126	$65,651	212	$247,976
SPECIALTY	240	$172,191	306	$54,262	546	$226,453
SERVICES	364	$158,367	499	$129,337	863	$287,704
WHOLESALE	150	$734,065	279	$341,819	429	$1,075,884
MISC.	131	$393,498	254	$69,519	385	$463,017
* TOTAL *	1,245	$2,568,781	1,931	$1,098,517	3,176	$3,667,298

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$427,742	54	$721,949	78	$153,309
BLDG. MTL.	34	$184,243	27	$154,036	58	$44,453
GEN. MDSE.	38	$369,637	44	$412,702	23	$24,463
FOOD	34	$125,639	49	$279,406	52	$172,221
MOTOR VEH.	118	$157,727	95	$255,595	119	$101,951
APPAREL	47	$75,883	56	$90,645		
HOME FURN.	60	$115,115	87	$107,250	48	$77,366
EAT DRINK	156	$266,068	207	$358,035	107	$101,060
SPECIALTY	247	$179,105	333	$420,257	296	$75,092
SERVICES	460	$244,776	571	$422,677	572	$197,986
WHOLESALE	74	$420,056	106	$227,316	227	$436,428
MISC.	133	$131,104	255	$328,078	283	$96,561
* TOTAL *	1,426	$2,697,095	1,884	$3,777,946	1,863	$1,480,890

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	157	$1,303,000
BLDG. MTL.	119	$382,732
GEN. MDSE.	105	$806,802
FOOD	135	$577,266
MOTOR VEH.	332	$515,273
APPAREL	103	$166,528
HOME FURN.	195	$299,731
EAT DRINK	470	$725,163
SPECIALTY	876	$674,454
SERVICES	1,603	$865,439
WHOLESALE	407	$1,083,800
MISC.	671	$555,743
* TOTAL *	5,173	$7,955,931

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	HIAWATHA NO. OF BUS.	COMPUTED TAX
UTILITIES	139	$5,436,597	28	$946,244		
BLDG. MTL.	258	$2,112,751	42	$88,006		
GEN. MDSE.	183	$6,228,830	20	$71,284		
FOOD	315	$1,667,817	52	$290,254		
MOTOR VEH.	606	$1,559,722	139	$230,465	36	$3,431
APPAREL	537	$1,250,250	39	$46,802		
HOME FURN.	517	$1,532,767	95	$223,843		
EAT DRINK	1,091	$3,149,172	118	$485,155		
SPECIALTY	2,880	$4,248,522	518	$555,915	76	$3,154
SERVICES	3,922	$5,261,329	602	$359,110	155	$75,216
WHOLESALE	1,137	$5,949,762	183	$332,401	41	$218,208
MISC.	1,326	$2,104,888	301	$233,470	122	$120,152
* TOTAL *	12,911	$40,502,407	2,137	$3,862,949	430	$425,161

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

LINN CLASS	MT VERNON NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			113	$109,153	280	$6,491,994
BLDG. MTL.			118	$225,160	418	$2,425,917
GEN. MDSE.			48	$63,504	251	$6,363,618
FOOD			61	$60,182	428	$2,018,253
MOTOR VEH.	24	$16,845	151	$215,723	956	$2,031,236
APPAREL	20	$17,812			596	$1,314,864
HOME FURN.			41	$5,314	653	$1,761,924
EAT DRINK	36	$59,273	206	$147,863	1,451	$3,841,463
SPECIALTY	94	$28,976	516	$120,355	4,084	$4,956,922
SERVICES	137	$50,816	850	$185,691	5,666	$5,932,162
WHOLESALE	34	$48,622	298	$227,080	1,693	$6,776,073
MISC.	93	$445,225	532	$276,464	2,374	$3,180,199
* TOTAL *	438	$667,619	2,934	$1,636,489	18,850	$47,094,625

LOUISA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	56	$184,391
BLDG. MTL.	39	$79,922
GEN. MDSE.	31	$53,927
FOOD	25	$38,950
MOTOR VEH.	105	$141,594
APPAREL	34	$13,111
HOME FURN.	40	$37,521
EAT DRINK	128	$170,913
SPECIALTY	240	$58,923
SERVICES	435	$84,559
WHOLESALE	119	$231,638
MISC.	154	$65,644
* TOTAL *	1,406	$1,161,093

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$237,693	26	$20,310	46	$258,003
BLDG. MTL.	21	$51,613			21	$51,613
GEN. MDSE.	24	$193,302			24	$193,302
FOOD						
MOTOR VEH.	79	$97,785	36	$35,489	115	$133,274
APPAREL	37	$38,810			37	$38,810
HOME FURN.	25	$20,417			25	$20,417
EAT DRINK	53	$90,726	42	$21,990	95	$112,716
SPECIALTY	153	$66,293	81	$19,262	234	$85,555
SERVICES	320	$90,633	131	$17,714	451	$108,347
WHOLESALE	35	$48,576	67	$88,461	102	$137,037
MISC.	94	$172,995	91	$21,145	185	$194,140
* TOTAL *	861	$1,109,043	474	$224,371	1,335	$1,333,414

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$173,539	55	$48,520	84	$222,059
BLDG. MTL.			51	$47,242	51	$47,242
GEN. MDSE.						
FOOD			31	$28,667	31	$28,667
MOTOR VEH.	41	$27,242	102	$74,043	143	$101,285
APPAREL	20	$38,548			20	$38,548
HOME FURN.			34	$30,652	34	$30,652
EAT DRINK	40	$43,562	88	$71,342	128	$114,904
SPECIALTY	69	$63,546	209	$21,633	278	$85,179
SERVICES	134	$61,258	363	$68,024	497	$129,282
WHOLESALE	31	$70,791	181	$175,157	212	$245,948
MISC.	110	$136,290	207	$102,125	317	$238,415
* TOTAL *	474	$614,776	1,321	$667,405	1,795	$1,282,181

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$35,743	32	$35,743
BLDG. MTL.	31	$79,925	20	$20,528	51	$100,453
GEN. MDSE.	31	$100,743			31	$100,743
FOOD						
MOTOR VEH.	44	$84,338	57	$32,898	101	$117,236
APPAREL	20	$28,624			20	$28,624
HOME FURN.	31	$17,465			31	$17,465
EAT DRINK	37	$38,543	37	$40,472	74	$79,015
SPECIALTY	107	$82,131	167	$26,971	274	$109,102
SERVICES	217	$100,026	252	$37,462	469	$137,488
WHOLESALE	41	$102,216	102	$53,466	143	$155,682
MISC.	100	$241,801	180	$60,948	280	$302,749
* TOTAL *	659	$875,812	847	$308,488	1,506	$1,184,300

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$747,424	51	$35,406	91	$782,830
BLDG. MTL.	49	$165,329	30	$41,514	79	$206,843
GEN. MDSE.	51	$609,836			51	$609,836
FOOD	48	$260,469			48	$260,469
MOTOR VEH.	129	$187,204	48	$21,958	177	$209,162
APPAREL	76	$132,296	24	$3,510	100	$135,806
HOME FURN.	70	$139,886			70	$139,886
EAT DRINK	131	$322,971	76	$38,970	207	$361,941
SPECIALTY	411	$314,149	213	$16,377	624	$330,526
SERVICES	523	$287,740	393	$118,282	916	$406,022
WHOLESALE	137	$440,468	137	$102,518	274	$542,986
MISC.	222	$231,387	256	$55,020	478	$286,407
* TOTAL *	1,887	$3,839,159	1,228	$433,555	3,115	$4,272,714

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

MARION CLASS	KNOXVILLE* NO. OF BUS.	COMPUTED TAX	PELLA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$664,239			82	$151,338
BLDG. MTL.	31	$66,002	39	$166,999	49	$90,290
GEN. MDSE.	22	$239,581	32	$268,000	21	$49,038
FOOD	28	$159,546	32	$86,588	30	$19,855
MOTOR VEH.	81	$107,716	72	$113,728	97	$46,503
APPAREL	38	$54,628	44	$75,466		
HOME FURN.	54	$42,658	51	$124,002	28	$11,004
EAT DRINK	95	$202,139	58	$177,456	70	$70,792
SPECIALTY	191	$269,975	219	$156,232	241	$24,312
SERVICES	336	$222,388	270	$133,674	423	$90,469
WHOLESALE	77	$55,322	85	$148,803	157	$105,114
MISC.	71	$55,219	153	$399,777	142	$30,322
* TOTAL *	1,055	$2,139,413	1,055	$1,850,725	1,340	$689,037

MARION CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	113	$815,577
BLDG. MTL.	119	$323,291
GEN. MDSE.	75	$556,619
FOOD	90	$265,989
MOTOR VEH.	250	$267,947
APPAREL	82	$130,094
HOME FURN.	133	$177,664
EAT DRINK	223	$450,387
SPECIALTY	651	$450,519
SERVICES	1,029	$446,531
WHOLESALE	319	$309,239
MISC.	366	$485,318
* TOTAL *	3,450	$4,679,175

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$1,460,527	71	$62,788	108	$1,523,315
BLDG. MTL.	93	$366,848	49	$30,459	142	$397,307
GEN. MDSE.	70	$1,167,282	20	$31,603	90	$1,198,885
FOOD	86	$487,908	34	$20,985	120	$508,893
MOTOR VEH.	179	$314,251	98	$58,996	277	$373,247
APPAREL	132	$267,240			132	$267,240
HOME FURN.	153	$282,406	23	$37,897	176	$320,303
EAT DRINK	275	$672,635	79	$59,377	354	$732,012
SPECIALTY	615	$582,344	254	$43,862	869	$626,206
SERVICES	1,074	$738,054	434	$182,590	1,508	$920,644
WHOLESALE	217	$333,568	180	$210,915	397	$544,483
MISC.	281	$658,948	211	$56,423	492	$715,371
* TOTAL *	3,212	$7,332,011	1,453	$795,895	4,665	$8,127,906

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$329,726	50	$33,904	71	$363,630
BLDG. MTL.			35	$30,822	35	$30,822
GEN. MDSE.						
FOOD	20	$108,134			20	$108,134
MOTOR VEH.	32	$69,005	51	$31,575	83	$100,580
APPAREL						
HOME FURN.						
EAT DRINK	47	$89,635	53	$34,127	100	$123,762
SPECIALTY	87	$40,695	135	$31,803	222	$72,498
SERVICES	200	$92,024	226	$63,230	426	$155,254
WHOLESALE	23	$32,599	98	$78,768	121	$111,367
MISC.	107	$220,162	159	$69,423	266	$289,585
* TOTAL *	537	$981,980	807	$373,652	1,344	$1,355,632

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR [illegible]

MITCHELL CLASS	OSAGE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY RURAL NO. OF BUS.	COMPUTED TAX
UTILITIES			[illegible]	[illegible]	[illegible]	[illegible]
BLDG. MTL.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
GEN. MDSE.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
FOOD	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
MOTOR VEH.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
APPAREL	[illegible]	[illegible]			[illegible]	[illegible]
HOME FURN.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
EAT DRINK	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SPECIALTY	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SERVICES	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
WHOLESALE	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
MISC.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
* TOTAL *	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

MONONA CLASS	ONAWA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY RURAL NO. OF BUS.	COMPUTED TAX
UTILITIES	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
BLDG. MTL.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
GEN. MDSE.						
FOOD	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
MOTOR VEH.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
APPAREL	[illegible]	[illegible]			[illegible]	[illegible]
HOME FURN.			[illegible]	[illegible]	[illegible]	[illegible]
EAT DRINK	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SPECIALTY	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SERVICES	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
WHOLESALE	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
MISC.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
* TOTAL *	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$249,966			24	$249,966
BLDG. MTL.	20	$66,221			20	$66,221
GEN. MDSE.	20	$112,260			20	$112,260
FOOD						
MOTOR VEH.	36	$46,602	23	$17,787	59	$64,389
APPAREL	22	$23,060			22	$23,060
HOME FURN.	24	$42,331			24	$42,331
EAT DRINK	52	$44,103	24	$17,912	76	$62,015
SPECIALTY	115	$75,216	64	$21,474	179	$96,690
SERVICES	219	$91,814	162	$51,381	381	$143,195
WHOLESALE	40	$52,963	59	$26,527	99	$79,490
MISC.	96	$106,661	97	$64,252	193	$170,913
* TOTAL *	668	$911,197	429	$199,333	1,097	$1,110,530

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$471,645	29	$50,197	59	$521,842
BLDG. MTL.	33	$38,118	34	$9,278	67	$47,396
GEN. MDSE.	24	$284,951			24	$284,951
FOOD	24	$147,544	20	$17,815	44	$165,359
MOTOR VEH.	85	$125,232	32	$23,305	117	$148,537
APPAREL	33	$53,997			33	$53,997
HOME FURN.	29	$59,922			29	$59,922
EAT DRINK	77	$128,750	58	$26,151	135	$154,901
SPECIALTY	187	$145,681	159	$35,934	346	$181,615
SERVICES	354	$167,280	238	$66,220	592	$233,500
WHOLESALE	94	$201,725	100	$66,198	194	$267,923
MISC.	151	$131,592	158	$120,040	309	$251,632
* TOTAL *	1,121	$1,956,437	828	$415,138	1,949	$2,371,575

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$1,147,560			22	$689,283
BLDG. MTL.	61	$276,698	23	$31,567		
GEN. MDSE.	54	$940,233				
FOOD	56	$366,173				
MOTOR VEH.	181	$275,510			21	$12,536
APPAREL	107	$171,085				
HOME FURN.	131	$235,098	23	$9,256	22	$16,194
EAT DRINK	276	$636,725	30	$25,226	37	$22,888
SPECIALTY	570	$563,756	59	$23,403	75	$13,498
SERVICES	816	$621,685	138	$80,108	91	$30,753
WHOLESALE	137	$182,024	33	$53,688	48	$69,167
MISC.	335	$202,583	101	$209,528	97	$106,157
* TOTAL *	2,758	$5,619,130	407	$432,776	413	$960,476

MUSCATINE	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$14,310	78	$1,851,153
BLDG. MTL.	35	$25,633	119	$333,898
GEN. MDSE.			54	$940,233
FOOD			56	$366,173
MOTOR VEH.	42	$38,738	244	$326,784
APPAREL			107	$171,085
HOME FURN.			176	$260,548
EAT DRINK	38	$26,642	381	$711,481
SPECIALTY	232	$14,615	936	$615,272
SERVICES	208	$35,458	1,253	$768,004
WHOLESALE	155	$180,012	373	$484,891
MISC.	227	$114,605	760	$632,873
* TOTAL *	959	$450,013	4,537	$7,462,395

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$299,298	62	$258,222	89	$557,520
BLDG. MTL.	39	$89,643	52	$36,374	91	$126,017
GEN. MDSE.			24	$25,924	24	$25,924
FOOD	22	$84,789	43	$55,163	65	$139,952
MOTOR VEH.	65	$76,305	98	$57,184	163	$133,489
APPAREL			27	$7,245	27	$7,245
HOME FURN.	39	$35,299	33	$25,779	72	$61,078
EAT DRINK	57	$110,235	148	$130,018	205	$240,253
SPECIALTY	157	$199,673	332	$75,781	489	$275,454
SERVICES	316	$103,109	578	$198,860	894	$301,969
WHOLESALE	102	$220,423	177	$114,330	279	$334,753
MISC.	118	$321,124	263	$71,174	381	$392,298
* TOTAL *	942	$1,539,898	1,837	$1,056,054	2,779	$2,595,952

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$247,163	30	$9,589	54	$256,752
BLDG. MTL.	28	$39,002	23	$13,828	51	$52,830
GEN. MDSE.						
FOOD						
MOTOR VEH.	36	$33,176	32	$12,241	68	$45,417
APPAREL	23	$31,224			23	$31,224
HOME FURN.	26	$12,096			26	$12,096
EAT DRINK	41	$38,357	38	$29,494	79	$67,851
SPECIALTY	78	$79,646	114	$32,974	192	$112,620
SERVICES	161	$73,976	183	$27,303	344	$101,279
WHOLESALE	42	$63,869	111	$116,198	153	$180,067
MISC.	99	$54,016	114	$45,644	213	$99,660
* TOTAL *	558	$672,525	645	$287,271	1,203	$959,796

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					39	$14,806
BLDG. MTL.	35	$58,658	47	$95,086	20	$7,923
GEN. MDSE.	28	$163,768				
FOOD			30	$55,085		
MOTOR VEH.	55	$51,508	74	$75,167	54	$21,833
APPAREL	31	$40,499	57	$92,105		
HOME FURN.	24	$57,462	28	$43,484	26	$4,811
EAT DRINK	82	$119,861	46	$49,296	21	$12,505
SPECIALTY	138	$141,987	207	$176,071	123	$14,145
SERVICES	268	$102,649	376	$140,848	185	$36,702
WHOLESALE	87	$237,392	95	$160,039	75	$97,380
MISC.	114	$391,908	216	$592,479	137	$33,896
* TOTAL *	862	$1,365,692	1,176	$1,479,660	680	$244,001

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$14,806
BLDG. MTL.	102	$161,667
GEN. MDSE.	28	$163,768
FOOD	30	$55,085
MOTOR VEH.	183	$148,508
APPAREL	88	$132,604
HOME FURN.	78	$105,757
EAT DRINK	149	$181,662
SPECIALTY	468	$332,203
SERVICES	829	$280,199
WHOLESALE	257	$494,811
MISC.	467	$1,018,283
* TOTAL *	2,718	$3,089,353

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$181,684	55	$95,093	77	$276,777
BLDG. MTL.	20	$55,685	45	$65,504	65	$121,189
GEN. MDSE.	24	$81,465			24	$81,465
FOOD			26	$27,401	26	$27,401
MOTOR VEH.	53	$49,428	44	$37,135	97	$86,563
APPAREL	20	$25,710			20	$25,710
HOME FURN.						
EAT DRINK	44	$39,655	92	$64,264	136	$103,919
SPECIALTY	89	$56,963	152	$20,661	241	$77,624
SERVICES	225	$141,312	301	$57,848	526	$199,160
WHOLESALE	91	$42,227	102	$240,309	193	$282,536
MISC.	107	$116,488	169	$48,591	276	$165,079
* TOTAL *	675	$790,617	986	$656,806	1,681	$1,447,423

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$507,318	60	$110,164	83	$617,482
BLDG. MTL.	36	$84,792	71	$130,874	107	$215,666
GEN. MDSE.	23	$263,885	22	$25,668	45	$289,553
FOOD	23	$186,057	44	$43,293	67	$229,350
MOTOR VEH.	53	$82,414	131	$156,569	184	$238,983
APPAREL	46	$84,588	22	$13,362	68	$97,950
HOME FURN.	52	$55,308	42	$37,106	94	$92,414
EAT DRINK	103	$243,859	166	$120,926	269	$364,785
SPECIALTY	212	$170,980	293	$89,063	505	$260,043
SERVICES	380	$250,743	599	$156,605	979	$407,348
WHOLESALE	131	$236,554	185	$219,577	316	$456,131
MISC.	148	$66,083	213	$39,474	361	$105,557
* TOTAL *	1,230	$2,232,581	1,848	$1,142,681	3,078	$3,375,262

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	96	$376,498
BLDG. MTL.	64	$94,511
GEN. MDSE.	26	$40,675
FOOD	47	$93,412
MOTOR VEH.	133	$87,054
APPAREL	45	$25,849
HOME FURN.	67	$54,222
EAT DRINK	144	$100,251
SPECIALTY	292	$98,244
SERVICES	533	$128,966
WHOLESALE	209	$210,952
MISC.	247	$96,662
* TOTAL *	1,903	$1,407,296

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	271	$16,910,766	27	$90,271		
BLDG. MTL.	506	$4,825,872	55	$265,551		
GEN. MDSE.	315	$9,365,308	59	$3,083,789		
FOOD	560	$4,254,472	69	$550,299	26	$281,856
MOTOR VEH.	1,363	$4,015,766	99	$208,757	23	$45,389
APPAREL	780	$2,779,848	253	$1,299,164		
HOME FURN.	937	$3,454,129	173	$360,139	26	$50,604
EAT DRINK	2,183	$6,245,509	267	$1,222,080	70	$211,552
SPECIALTY	5,109	$7,214,332	847	$1,224,228	213	$156,316
SERVICES	8,050	$15,734,573	855	$1,210,689	304	$233,483
WHOLESALE	2,299	$12,552,488	260	$756,870	45	$61,683
MISC.	2,659	$6,176,984	278	$682,367	82	$182,426
* TOTAL *	25,032	$93,530,047	3,242	$10,954,204	789	$1,223,309

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

POLK	ALTOONA		ANKENY		JOHNSTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$346,954		
BLDG. MTL.			47	$263,769		
GEN. MDSE.			25	$179,443		
FOOD			69	$324,086		
MOTOR VEH.			74	$267,671		
APPAREL	29	$12,207	37	$44,740		
HOME FURN.	21	$7,006	63	$30,536	22	$2,814
EAT DRINK	43	$245,105	117	$343,612	37	$85,236
SPECIALTY	168	$63,379	381	$316,194	73	$26,441
SERVICES	209	$515,992	518	$337,721	88	$47,129
WHOLESALE	46	$122,277	132	$176,630	31	$81,982
MISC.	143	$700,475	190	$132,449	109	$217,387
* TOTAL *	659	$1,666,441	1,675	$2,763,805	360	$460,989

POLK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	76	$111,504	396	$17,459,495
BLDG. MTL.	41	$158,157	649	$5,513,349
GEN. MDSE.	37	$72,165	436	$12,700,705
FOOD	40	$162,239	764	$5,572,952
MOTOR VEH.	85	$44,398	1,644	$4,581,981
APPAREL			1,099	$4,135,959
HOME FURN.	50	$17,355	1,292	$3,922,583
EAT DRINK	119	$330,140	2,836	$8,683,234
SPECIALTY	321	$127,498	7,112	$9,128,388
SERVICES	552	$254,028	10,576	$18,333,615
WHOLESALE	159	$362,511	2,972	$14,114,441
MISC.	629	$565,669	3,988	$8,451,748
* TOTAL *	2,007	$1,999,655	33,764	$112,598,450

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	46	$1,928,448			122	$708,962
BLDG. MTL.	76	$183,903			103	$158,528
GEN. MDSE.	64	$1,409,180			23	$228,814
FOOD	145	$1,112,206			77	$103,448
MOTOR VEH.	331	$767,377	22	$25,742	221	$308,887
APPAREL	126	$234,752			42	$27,417
HOME FURN.	143	$527,280			52	$67,154
EAT DRINK	508	$1,609,033	33	$42,701	217	$278,481
SPECIALTY	910	$978,041	42	$19,954	490	$134,549
SERVICES	1,505	$1,217,586	58	$13,434	896	$368,422
WHOLESALE	323	$368,714			246	$534,198
MISC.	417	$310,317	57	$106,372	316	$312,261
* TOTAL *	4,594	$10,646,837	212	$208,203	2,805	$3,231,121

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	168	$2,637,410
BLDG. MTL.	179	$342,431
GEN. MDSE.	87	$1,637,994
FOOD	222	$1,215,654
MOTOR VEH.	574	$1,102,006
APPAREL	168	$262,169
HOME FURN.	195	$594,434
EAT DRINK	758	$1,930,215
SPECIALTY	1,442	$1,132,544
SERVICES	2,459	$1,599,442
WHOLESALE	569	$902,912
MISC.	790	$728,950
* TOTAL *	7,611	$14,086,161

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$1,019,203	72	$354,857	98	$1,374,060
BLDG. MTL.	24	$85,043	43	$82,403	67	$167,446
GEN. MDSE.	32	$331,759	24	$26,451	56	$358,210
FOOD	36	$192,487	22	$43,769	58	$236,256
MOTOR VEH.	73	$115,081	122	$170,280	195	$285,361
APPAREL	59	$63,721			59	$63,721
HOME FURN.	25	$38,933	40	$30,326	65	$69,259
EAT DRINK	82	$154,332	99	$117,841	181	$272,173
SPECIALTY	192	$164,245	235	$44,969	427	$209,214
SERVICES	361	$166,994	446	$175,684	807	$342,678
WHOLESALE	115	$193,337	166	$329,627	281	$522,964
MISC.	110	$63,827	217	$97,322	327	$161,149
* TOTAL *	1,135	$2,588,962	1,486	$1,473,529	2,621	$4,062,491

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$228,692
BLDG. MTL.	28	$26,429
GEN. MDSE.		
FOOD	23	$33,522
MOTOR VEH.	85	$95,304
APPAREL		
HOME FURN.		
EAT DRINK	43	$24,069
SPECIALTY	125	$26,684
SERVICES	324	$67,387
WHOLESALE	77	$79,347
MISC.	126	$101,777
* TOTAL *	892	$683,211

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$167,112	80	$133,221	100	$300,333
BLDG. MTL.			66	$108,985	66	$108,985
GEN. MDSE.			40	$40,711	40	$40,711
FOOD			39	$42,444	39	$42,444
MOTOR VEH.	53	$57,150	106	$129,497	159	$186,647
APPAREL	20	$31,786			20	$31,786
HOME FURN.	23	$8,587			23	$8,587
EAT DRINK	34	$31,153	108	$94,000	142	$125,153
SPECIALTY	86	$47,209	242	$71,734	328	$118,943
SERVICES	154	$47,285	442	$142,085	596	$189,370
WHOLESALE	53	$77,925	196	$208,532	249	$286,457
MISC.	102	$127,314	275	$86,542	377	$213,856
* TOTAL *	545	$595,521	1,594	$1,057,751	2,139	$1,653,272

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	82	$4,450,829	28	$778,280		
BLDG. MTL.	203	$1,164,677	49	$367,867		
GEN. MDSE.	149	$3,859,589	36	$1,312,320		
FOOD	304	$1,367,746	82	$444,143		
MOTOR VEH.	524	$1,267,447	144	$230,906		
APPAREL	448	$1,289,282	86	$167,314		
HOME FURN.	430	$1,403,824	88	$212,032		
EAT DRINK	950	$2,854,043	230	$932,484	24	$29,399
SPECIALTY	2,155	$3,210,707	613	$542,366	104	$11,813
SERVICES	2,935	$3,052,259	778	$1,581,380	109	$14,486
WHOLESALE	822	$3,520,921	221	$685,609		
MISC.	1,120	$2,641,760	277	$393,420	93	$72,994
* TOTAL *	10,122	$30,083,084	2,632	$7,648,121	330	$128,692

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			86	$78,821	196	$5,307,930
BLDG. MTL.	20	$78,938	63	$38,919	335	$1,650,401
GEN. MDSE.			39	$56,618	224	$5,228,527
FOOD			38	$60,643	424	$1,872,532
MOTOR VEH.			117	$326,465	785	$1,824,818
APPAREL					534	$1,456,596
HOME FURN.			38	$19,328	556	$1,635,184
EAT DRINK	41	$43,471	162	$276,612	1,407	$4,136,009
SPECIALTY	118	$49,723	453	$74,612	3,443	$3,889,221
SERVICES	155	$88,594	642	$238,931	4,619	$4,975,650
WHOLESALE	67	$236,921	184	$239,883	1,294	$4,683,334
MISC.	98	$208,586	467	$276,122	2,055	$3,592,882
* TOTAL *	499	$706,233	2,289	$1,686,954	15,872	$40,253,084

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$421,264	67	$46,020	87	$467,284
BLDG. MTL.	48	$55,127	42	$37,923	90	$93,050
GEN. MDSE.	28	$154,766			28	$154,766
FOOD	22	$137,278	27	$8,884	49	$146,162
MOTOR VEH.	67	$141,322	82	$47,485	149	$188,807
APPAREL	41	$55,582			41	$55,582
HOME FURN.	44	$45,497	27	$7,842	71	$53,339
EAT DRINK	75	$125,808	88	$68,664	163	$194,472
SPECIALTY	194	$154,936	166	$32,122	360	$187,058
SERVICES	296	$135,405	374	$64,924	670	$200,329
WHOLESALE	104	$187,099	155	$134,171	259	$321,270
MISC.	113	$93,654	213	$62,754	326	$156,408
* TOTAL *	1,052	$1,707,738	1,241	$510,789	2,293	$2,218,527

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$243,346	24	$330,677
BLDG. MTL.			26	$46,058	28	$55,609
GEN. MDSE.						
FOOD						
MOTOR VEH.	30	$22,898	40	$120,714	27	$50,946
APPAREL	23	$27,434	27	$41,045		
HOME FURN.			55	$59,710	25	$17,794
EAT DRINK	44	$43,428			24	$25,463
SPECIALTY	76	$28,124	115	$59,637	103	$35,019
SERVICES	166	$47,623	185	$42,013	187	$93,516
WHOLESALE	47	$69,706	54	$139,066	47	$99,263
MISC.	125	$237,123	112	$131,476	105	$103,517
* TOTAL *	511	$476,336	635	$883,065	570	$811,804

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			76	$81,200	121	$655,223
BLDG. MTL.	53	$143,686	49	$36,583	156	$281,936
GEN. MDSE.			26	$17,167	26	$17,167
FOOD			37	$23,146	37	$23,146
MOTOR VEH.	52	$123,508	86	$124,464	235	$442,530
APPAREL					50	$68,479
HOME FURN.	46	$51,050	59	$58,494	185	$187,048
EAT DRINK	41	$82,724	85	$62,203	194	$213,818
SPECIALTY	140	$125,988	291	$41,283	725	$290,051
SERVICES	248	$83,423	600	$114,083	1,386	$380,658
WHOLESALE	80	$163,136	287	$315,133	515	$786,304
MISC.	194	$332,280	300	$176,148	836	$980,544
* TOTAL *	854	$1,105,795	1,896	$1,049,904	4,466	$4,326,904

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

STORY	AMES		NEVADA*		STORY CITY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$1,371,421	20	$463,401		
BLDG. MTL.	67	$370,065	23	$74,673	20	$39,343
GEN. MDSE.	101	$2,091,657				
FOOD	110	$643,447	24	$86,225		
MOTOR VEH.	189	$407,574	47	$71,990	36	$44,410
APPAREL	209	$558,132	21	$33,017		
HOME FURN.	183	$443,333	37	$41,542		
EAT DRINK	364	$1,344,974	38	$57,539	30	$59,720
SPECIALTY	963	$1,029,771	140	$63,387	102	$47,504
SERVICES	1,128	$1,571,413	262	$117,479	129	$49,151
WHOLESALE	261	$326,811	78	$200,073	35	$120,896
MISC.	393	$421,592	113	$118,592	118	$205,688
* TOTAL *	4,011	$10,580,190	803	$1,327,918	470	$566,712

STORY	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	96	$140,453	159	$1,975,275
BLDG. MTL.	74	$72,058	184	$556,139
GEN. MDSE.	35	$50,084	136	$2,141,741
FOOD	49	$49,169	183	$778,841
MOTOR VEH.	86	$61,741	358	$585,715
APPAREL			230	$591,149
HOME FURN.	44	$70,540	264	$555,415
EAT DRINK	139	$131,734	571	$1,593,967
SPECIALTY	468	$258,342	1,673	$1,399,004
SERVICES	580	$167,412	2,099	$1,905,455
WHOLESALE	220	$115,354	594	$763,134
MISC.	357	$119,452	981	$865,324
* TOTAL *	2,148	$1,236,339	7,432	$13,711,159

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			65	$584,029	65	$584,029
BLDG. MTL.			89	$109,951	89	$109,951
GEN. MDSE.	21	$38,133	40	$154,448	61	$192,581
FOOD			63	$136,600	63	$136,600
MOTOR VEH.	33	$40,772	142	$110,637	175	$151,409
APPAREL			32	$27,257	32	$27,257
HOME FURN.	20	$34,607	62	$34,705	82	$69,312
EAT DRINK	36	$39,155	171	$168,371	207	$207,526
SPECIALTY	64	$39,172	294	$68,233	358	$107,405
SERVICES	139	$38,062	660	$154,951	799	$193,013
WHOLESALE	44	$257,048	263	$374,365	307	$631,413
MISC.	118	$188,544	224	$59,936	342	$248,480
* TOTAL *	475	$675,493	2,105	$1,983,483	2,580	$2,658,976

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	78	$101,857
BLDG. MTL.	59	$41,823
GEN. MDSE.	25	$40,062
FOOD	39	$48,007
MOTOR VEH.	68	$49,994
APPAREL	26	$21,440
HOME FURN.	24	$2,860
EAT DRINK	91	$54,738
SPECIALTY	215	$56,837
SERVICES	393	$73,195
WHOLESALE	129	$141,144
MISC.	136	$19,082
* TOTAL *	1,283	$651,039

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$420,084	34	$40,192	65	$460,276
BLDG. MTL.	21	$56,963			21	$56,963
GEN. MDSE.	34	$354,745			34	$354,745
FOOD	29	$247,915			29	$247,915
MOTOR VEH.	92	$121,906	46	$27,480	138	$149,386
APPAREL	35	$50,034			35	$50,034
HOME FURN.	56	$59,825			56	$59,825
EAT DRINK	101	$224,005	40	$19,263	141	$243,268
SPECIALTY	227	$225,486	123	$9,061	350	$234,547
SERVICES	408	$194,108	143	$18,884	551	$212,992
WHOLESALE	49	$90,390	61	$30,012	110	$120,402
MISC.	156	$105,890	121	$69,476	277	$175,366
* TOTAL *	1,239	$2,151,351	568	$214,368	1,807	$2,365,719

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	77	$64,443
BLDG. MTL.	37	$42,954
GEN. MDSE.	55	$30,758
FOOD	49	$46,433
MOTOR VEH.	97	$31,544
APPAREL		
HOME FURN.	40	$24,536
EAT DRINK	92	$57,479
SPECIALTY	242	$49,658
SERVICES	475	$68,610
WHOLESALE	150	$87,789
MISC.	183	$94,350
* TOTAL *	1,497	$598,554

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$1,155,136	71	$54,628	118	$1,209,764
BLDG. MTL.	64	$435,139	48	$51,074	112	$486,213
GEN. MDSE.	50	$1,081,768			50	$1,081,768
FOOD	69	$494,509	26	$19,198	95	$513,707
MOTOR VEH.	212	$339,688	97	$74,391	309	$414,079
APPAREL	87	$154,148			87	$154,148
HOME FURN.	153	$249,289	25	$3,660	178	$252,949
EAT DRINK	275	$595,269	59	$39,057	334	$634,326
SPECIALTY	688	$633,709	251	$20,497	939	$654,206
SERVICES	1,112	$661,252	407	$81,967	1,519	$743,219
WHOLESALE	189	$413,259	107	$83,425	296	$496,684
MISC.	294	$273,943	181	$45,908	475	$319,851
* TOTAL *	3,240	$6,487,109	1,272	$473,805	4,512	$6,960,914

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	26	$72,195				
GEN. MDSE.	31	$306,683				
FOOD	30	$244,624				
MOTOR VEH.	95	$222,097	25	$64,053		
APPAREL	37	$45,074				
HOME FURN.	37	$41,707				
EAT DRINK	98	$239,058				
SPECIALTY	291	$122,412	32	$8,175	88	$17,881
SERVICES	489	$193,062	143	$35,596	133	$29,707
WHOLESALE	88	$190,354				
MISC.	138	$371,994	111	$166,552	87	$135,853
* TOTAL *	1,360	$2,049,260	311	$274,376	308	$183,441

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$43,091	59	$43,091
BLDG. MTL.	35	$50,627	61	$122,822
GEN. MDSE.			31	$306,683
FOOD	29	$21,760	59	$266,384
MOTOR VEH.	73	$51,991	193	$338,141
APPAREL			37	$45,074
HOME FURN.	34	$5,560	71	$47,267
EAT DRINK	63	$29,245	161	$268,303
SPECIALTY	291	$33,022	702	$181,490
SERVICES	424	$117,781	1,189	$376,146
WHOLESALE	136	$82,143	224	$272,497
MISC.	222	$70,862	558	$745,261
* TOTAL *	1,366	$506,082	3,345	$3,013,159

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			88	$160,049	88	$160,049
BLDG. MTL.	36	$122,699	53	$73,175	89	$195,874
GEN. MDSE.	25	$228,438	36	$58,607	61	$287,045
FOOD	36	$178,445	47	$52,429	83	$230,874
MOTOR VEH.	75	$72,246	102	$94,152	177	$166,398
APPAREL	43	$119,577			43	$119,577
HOME FURN.	66	$68,511	47	$26,168	113	$94,679
EAT DRINK	91	$144,519	109	$109,307	200	$253,826
SPECIALTY	276	$141,730	347	$111,378	623	$253,108
SERVICES	366	$259,748	653	$184,764	1,019	$444,512
WHOLESALE	138	$354,235	211	$252,754	349	$606,989
MISC.	170	$483,353	334	$143,283	504	$626,636
* TOTAL *	1,322	$2,173,501	2,027	$1,266,066	3,349	$3,439,567

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	61	$156,877
BLDG. MTL.	54	$63,565
GEN. MDSE.		
FOOD	43	$61,411
MOTOR VEH.	95	$91,054
APPAREL		
HOME FURN.	23	$11,299
EAT DRINK	82	$47,292
SPECIALTY	245	$56,026
SERVICES	377	$80,454
WHOLESALE	149	$90,502
MISC.	184	$78,788
* TOTAL *	1,313	$737,268

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$1,585,727	124	$225,939	180	$1,811,666
BLDG. MTL.	85	$498,521	70	$45,222	155	$543,743
GEN. MDSE.	88	$1,702,335	27	$37,728	115	$1,740,063
FOOD	58	$458,191	79	$56,741	137	$514,932
MOTOR VEH.	208	$428,071	85	$100,936	293	$529,007
APPAREL	168	$376,137			168	$376,137
HOME FURN.	150	$259,071	62	$13,053	212	$272,124
EAT DRINK	382	$856,300	126	$127,133	508	$983,433
SPECIALTY	609	$618,876	276	$33,030	885	$651,906
SERVICES	1,179	$720,854	663	$191,031	1,842	$911,885
WHOLESALE	339	$936,198	221	$327,080	560	$1,263,278
MISC.	357	$416,222	345	$201,778	702	$618,000
* TOTAL *	3,679	$8,856,503	2,078	$1,359,671	5,757	$10,216,174

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			48	$224,013	48	$224,013
BLDG. MTL.	25	$38,631	48	$61,064	73	$99,695
GEN. MDSE.			21	$105,200	21	$105,200
FOOD	35	$83,014	29	$45,444	64	$128,458
MOTOR VEH.	51	$73,722	76	$61,491	127	$135,213
APPAREL			21	$11,503	21	$11,503
HOME FURN.	35	$36,460	41	$43,734	76	$80,194
EAT DRINK	35	$55,229	90	$96,305	125	$151,534
SPECIALTY	117	$39,737	205	$118,328	322	$158,065
SERVICES	186	$86,313	400	$210,964	586	$297,277
WHOLESALE	40	$13,625	160	$176,152	200	$189,777
MISC.	64	$194,990	196	$129,907	260	$324,897
* TOTAL *	588	$621,721	1,335	$1,284,105	1,923	$1,905,826

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$351,521	81	$118,769	106	$470,290
BLDG. MTL.	38	$99,321	45	$68,928	83	$168,249
GEN. MDSE.	23	$274,471			23	$274,471
FOOD	36	$159,013	55	$48,996	91	$208,009
MOTOR VEH.	78	$101,705	89	$83,268	167	$184,973
APPAREL	64	$134,887			64	$134,887
HOME FURN.	63	$73,625	24	$30,282	87	$103,907
EAT DRINK	127	$218,833	111	$69,304	238	$288,137
SPECIALTY	261	$260,500	223	$24,460	484	$284,960
SERVICES	345	$227,186	521	$171,694	866	$398,880
WHOLESALE	87	$194,731	167	$184,592	254	$379,323
MISC.	144	$134,415	237	$145,126	381	$279,541
* TOTAL *	1,291	$2,230,208	1,553	$945,419	2,844	$3,175,627

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	94	$3,138,679	97	$509,953	191	$3,648,632
BLDG. MTL.	179	$1,134,121	107	$89,873	286	$1,223,994
GEN. MDSE.	85	$3,374,851	32	$57,828	117	$3,432,679
FOOD	229	$1,602,288	72	$36,875	301	$1,639,163
MOTOR VEH.	456	$984,971	153	$167,818	609	$1,152,789
APPAREL	348	$1,397,455	26	$1,754	374	$1,399,209
HOME FURN.	325	$837,168	41	$18,743	366	$855,911
EAT DRINK	785	$1,906,460	175	$147,447	960	$2,053,907
SPECIALTY	1,411	$1,794,719	300	$58,702	1,711	$1,853,421
SERVICES	2,597	$2,360,427	639	$128,037	3,236	$2,488,464
WHOLESALE	814	$2,426,146	207	$170,814	1,021	$2,596,960
MISC.	867	$1,635,722	336	$85,195	1,203	$1,720,917
* TOTAL *	8,190	$22,593,007	2,185	$1,473,039	10,375	$24,066,046

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	55	$454,188
BLDG. MTL.	49	$62,967
GEN. MDSE.	32	$20,447
FOOD	30	$46,013
MOTOR VEH.	58	$31,575
APPAREL		
HOME FURN.	44	$26,631
EAT DRINK	97	$61,732
SPECIALTY	220	$52,375
SERVICES	314	$79,958
WHOLESALE	153	$190,177
MISC.	170	$66,485
* TOTAL *	1,222	$1,092,548

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1986

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$157,352
BLDG. MTL.	37	$58,707	21	$40,382		
GEN. MDSE.						
FOOD						
MOTOR VEH.	48	$49,581	51	$71,006	38	$35,050
APPAREL	20	$17,734				
HOME FURN.			23	$27,237	23	$25,952
EAT DRINK	53	$48,811	40	$35,517	30	$59,247
SPECIALTY	99	$44,930	83	$36,070	67	$51,486
SERVICES	220	$117,960	166	$287,574	173	$47,654
WHOLESALE	58	$60,042	34	$48,769	52	$85,100
MISC.	100	$318,905	132	$217,815	98	$190,929
* TOTAL *	635	$716,670	550	$764,370	501	$652,770

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	44	$33,430	64	$190,782
BLDG. MTL.			58	$99,089
GEN. MDSE.				
FOOD				
MOTOR VEH.	45	$45,559	182	$201,196
APPAREL			20	$17,734
HOME FURN.			46	$53,189
EAT DRINK	54	$25,127	177	$168,702
SPECIALTY	131	$36,043	380	$168,529
SERVICES	234	$42,230	793	$495,418
WHOLESALE	114	$92,908	258	$286,819
MISC.	169	$143,097	499	$870,746
* TOTAL *	791	$418,394	2,477	$2,552,204
LATE FILERS	29,675	$9,254,435		
* GRAND TOTAL *	384,771	$591,271,836		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENTS	223	$11,308,224	$452,338	.08
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	3,508	$536,939,293	$21,476,921	3.63
ELECTRIC AND GAS UTILITIES	2,492	$1,766,312,557	$70,502,456	11.92
WATER AND SANITATION UTILITIES	2,624	$121,492,798	$4,858,439	.82
TRANSPORTATION COMPANIES	1,419	$40,756,367	$1,630,235	.28
* GROUP TOTALS *	10,043	$2,465,501,015	$98,468,051	16.65
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	3,896	$466,044,430	$18,639,972	3.15
PAINT AND GLASS STORES	886	$42,610,815	$1,704,531	.29
HARDWARE STORES	3,175	$185,640,365	$7,424,007	1.26
GARDEN SUPPLY STORES	1,930	$45,065,407	$1,802,614	.30
MOBILE HOME DEALERS	268	$1,160,369	$46,396	.01
* GROUP TOTALS *	10,155	$740,521,386	$29,617,520	5.01
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	1,301	$1,036,327,899	$41,453,132	7.01
VARIETY STORES	1,223	$437,876,998	$17,514,868	2.96
MISCELLANEOUS GENERAL MERCHANDISE STORES	3,706	$283,101,684	$11,323,425	1.92
* GROUP TOTALS *	6,230	$1,757,306,581	$70,291,425	11.89

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	5,950	$827,815,198	$33,111,093	5.60
MEAT AND FISH MARKETS	204	$489,374	$19,552	.00
FRUIT AND VEGETABLE MARKETS	66	$724,359	$28,973	.00
CONFECTIONERY STORES	485	$8,641,994	$345,521	.06
DAIRY PRODUCT STORES	295	$5,819,893	$232,500	.04
BAKERIES	590	$5,799,924	$231,937	.04
MISCELLANEOUS FOOD STORES	1,196	$6,726,223	$268,918	.05
* GROUP TOTALS *	8,786	$856,016,965	$34,238,494	5.79
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	3,507	$205,443,397	$8,217,451	1.39
AUTOMOTIVE PARTS	4,923	$241,200,608	$9,647,694	1.63
GAS STATIONS	10,823	$313,845,881	$12,551,794	2.12
RECREATIONAL VEHICLES	2,160	$56,482,395	$2,259,159	.38
* GROUP TOTALS *	21,413	$816,972,281	$32,676,098	5.53
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	814	$64,058,230	$2,561,791	.43
WOMEN S APPAREL STORES	3,118	$180,307,998	$7,210,631	1.22
FAMILY AND CHILDREN S APPAREL STORES	1,825	$99,588,062	$3,982,270	.67

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	1,973	$106,499,121	$4,258,190	.72
OTHER APPAREL STORES	1,240	$32,627,833	$1,304,985	.22
* GROUP TOTALS *	8,970	$483,081,244	$19,317,867	3.27
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	2,810	$191,025,342	$7,640,218	1.29
HOME FURNISHING STORES	2,377	$62,290,029	$2,491,340	.42
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,615	$240,080,553	$9,599,291	1.62
* GROUP TOTALS *	11,802	$493,395,924	$19,730,849	3.34
EATING AND DRINKING PLACES GROUP				
EATING PLACES	18,139	$1,073,877,847	$42,938,679	7.26
DRINKING PLACES	9,517	$228,656,546	$9,136,817	1.55
* GROUP TOTALS *	27,656	$1,302,534,393	$52,075,496	8.81
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,906	$206,329,963	$8,251,177	1.40
LIQUOR STORES	891	$77,945,949	$3,117,858	.53
USED MERCHANDISE STORES	8,091	$48,050,508	$1,921,785	.33
SPORTING GOODS STORES	6,616	$79,330,276	$3,171,542	.54
BOOKS AND STATIONERY STORES	2,054	$62,942,265	$2,516,952	.43
JEWELRY STORES	2,385	$107,189,377	$4,287,109	.73

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	3,867	$39,480,789	$1,578,880	.27
GIFT AND NOVELTY SHOPS	3,542	$59,228,350	$2,367,773	.40
MAIL ORDER STORES	1,040	$29,200,232	$1,167,930	.20
VENDING MACHINES	1,063	$46,089,136	$1,841,756	.31
DIRECT SELLING	7,521	$42,910,020	$1,716,301	.29
FUEL AND ICE DEALERS	1,465	$63,227,180	$2,528,731	.43
FLORISTS	2,746	$51,767,334	$2,070,142	.35
OTHER SPECIALTY SHOPS	15,725	$275,483,093	$11,013,960	1.86
* GROUP TOTALS *	65,912	$1,189,174,472	$47,551,896	8.04

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	3,705	$68,607,138	$2,744,017	.46
HOTELS AND OTHER LODGING PLACES	3,134	$227,557,882	$9,100,529	1.54
LAUNDRY AND CLEANING	4,290	$82,585,360	$3,280,964	.55
PHOTOGRAPHIC STUDIOS	2,814	$32,066,079	$1,282,124	.22
BEAUTY SHOPS	20,038	$108,270,450	$4,328,770	.73
BARBER SHOPS	4,556	$21,594,100	$863,132	.15
SHOE REPAIR SHOPS	556	$3,457,759	$138,313	.02
FUNERAL HOMES	1,733	$45,889,371	$1,835,441	.31
OTHER PERSONAL SERVICES	2,730	$17,120,451	$684,266	.12
BUILDING MAINTENANCE	1,605	$14,523,944	$580,830	.10
EMPLOYMENT AGENCIES	280	$8,432,934	$337,315	.06

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	7,385	$206,466,109	$8,257,970	1.40
AUTOMOBILE RENTAL AND STORAGE	618	$30,269,564	$1,210,768	.20
AUTOMOBILE REPAIR AND SERVICES	18,631	$277,256,131	$11,085,312	1.87
ELECTRICAL REPAIR	4,302	$59,527,836	$2,380,457	.40
WATCH, JEWELRY REPAIR	223	$1,283,834	$51,348	.01
FURNITURE REPAIR	3,466	$9,154,945	$366,163	.06
MISCELLANEOUS REPAIR	13,590	$158,018,349	$6,319,839	1.07
MOTION PICTURE THEATRES	807	$37,152,067	$1,486,006	.25
AMUSEMENT PARKS AND SERVICES	8,316	$176,400,250	$7,052,239	1.19
EDUCATION INSTITUTIONS	1,030	$30,818,280	$1,232,591	.21
OTHER SERVICES	4,898	$178,325,837	$7,132,363	1.21
* GROUP TOTALS *	108,713	$1,794,778,670	$71,750,757	12.13

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MOTOR VEHICLE	1,445	$58,880,906	$2,354,526	.40
FURNITURE AND HOME FURNISHINGS	136	$5,677,621	$227,105	.04
CONSTRUCTION MATERIALS	6,159	$408,024,032	$16,322,018	2.76
FARM AND CONSTRUCTION MACHINERY	12,356	$836,244,969	$33,449,406	5.66
MISCELLANEOUS DURABLE GOODS	1,302	$50,932,701	$2,037,277	.34
APPAREL, PIECE GOODS	106	$4,878,700	$195,149	.03

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	1,115	$52,334,977	$2,093,500	.35
MISCELLANEOUS NONDURABLE GOODS	10,478	$334,747,016	$13,363,860	2.26
* GROUP TOTALS *	33,097	$1,751,720,922	$70,042,841	11.85

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	3,931	$38,301,745	$1,531,790	.26
MINING	353	$23,493,465	$939,696	.16
GENERAL CONTRACTORS	5,015	$79,932,634	$3,197,190	.54
PLUMBING AND HEATING CONTRACTORS	6,175	$125,202,187	$5,007,771	.85
PAINTING CONTRACTORS	2,783	$18,006,270	$720,192	.12
ELECTRICAL CONTRACTORS	4,483	$93,457,611	$3,738,272	.63
CARPENTRY CONTRACTORS	3,028	$24,404,784	$976,122	.17
OTHER SPECIAL TRADE CONTRACTORS	4,047	$71,160,116	$2,846,315	.48
FOOD MANUFACTURERS	845	$14,142,474	$565,577	.10
APPAREL AND TEXTILE MANUFACTURERS	194	$7,112,973	$284,520	.05
FURNITURE, WOOD AND PAPER MANUFACTURERS	1,035	$28,908,330	$1,156,416	.20
PUBLISHERS OF BOOKS AND NEWSPAPERS	857	$11,137,184	$445,496	.08
COMMERCIAL PRINTERS	2,515	$99,700,935	$3,987,718	.67
NONMETALLIC PRODUCT MANUFACTURERS	1,363	$67,858,864	$2,714,357	.46

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,765	$152,823,473	$6,112,564	1.03
MISCELLANEOUS MANUFACTURERS	685	$18,913,559	$756,515	.13
TEMPORARY RETAILERS	2,022	$20,684,703	$823,259	.14
* GROUP TOTALS *	42,096	$895,241,307	$35,803,770	6.06
* LATE FILERS *	29,675	$231,460,222	$9,254,435	1.57
** GRAND TOTAL **	384,771	$14,789,013,606	$591,271,837	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

IOWA DEPARTMENT OF REVENUE
COUNTY TREASURER USE TAX REPORT
FISCAL YEAR ENDING MARCH 31, 1986

#	COUNTY	UNITS	AMOUNT	#	COUNTY	UNITS	AMOUNT
01	ADAIR	1,643	$227,607.58	52	JOHNSON	15,487	$2,637,535.61
02	ADAMS	1,001	104,787.86	53	JONES	3,947	517,144.40
03	ALLAMAKEE	2,993	391,627.67	54	KEOKUK	2,639	344,181.96
04	APPANOOSE	3,238	324,958.74	55	KOSSUTH	3,388	484,884.58
05	AUDUBON	1,443	194,274.73	56	LEE	9,499	1,301,429.04
06	BENTON	4,691	600,522.81	57	LINN	39,162	6,059,286.39
07	BLACK HAWK	26,692	3,474,530.46	58	LOUISA	2,886	348,789.01
08	BOONE	5,636	729,785.85	59	LUCAS	2,216	245,195.55
09	BREMER	4,463	607,195.88	60	LYON	1,998	246,509.22
10	BUCHANAN	4,326	532,189.71	61	MADISON	2,877	342,614.58
11	BUENA VISTA	4,005	552,221.05	62	MAHASKA	4,866	603,275.17
12	BUTLER	3,215	367,210.38	63	MARION	6,372	851,578.03
13	CALHOUN	2,031	278,521.90	64	MARSHALL	9,044	1,170,996.78
14	CARROLL	4,100	622,297.16	65	MILLS	2,979	402,290.86
15	CASS	3,409	489,508.22	66	MITCHELL	2,120	276,263.26
16	CEDAR	3,791	541,602.38	67	MONONA	2,219	284,347.39
17	CERRO GORDO	10,921	1,482,047.32	68	MONROE	1,837	211,921.69
18	CHEROKEE	2,784	367,981.45	69	MONTGOMERY	2,692	355,370.03
19	CHICKASAW	2,872	325,879.50	70	MUSCATINE	11,044	1,477,334.90
20	CLARKE	1,884	232,717.70	71	O'BRIEN	2,751	404,524.02
21	CLAY	3,451	447,058.39	72	OSCEOLA	1,345	174,016.08
22	CLAYTON	3,951	510,372.06	73	PAGE	3,560	459,236.56
23	CLINTON	11,954	1,571,051.18	74	PALO ALTO	1,957	242,560.87
24	CRAWFORD	3,827	459,495.57	75	PLYMOUTH	4,434	682,707.04
25	DALLAS	6,508	865,538.99	76	POCAHONTAS	1,858	272,481.79
26	DAVIS	1,845	221,383.89	77	POLK	76,270	13,102,234.72
27	DECATUR	1,828	207,363.89	78	POTTAWATTAMIE	21,214	2,832,373.34
28	DELAWARE	3,554	477,766.01	79	POWESHIEK	4,104	601,248.83
29	DES MOINES	10,798	1,411,400.18	80	RINGGOLD	1,203	137,418.39
30	DICKINSON	3,221	478,389.23	81	SAC	2,259	302,656.04
31	DUBUQUE	17,789	2,581,793.22	82	SCOTT	35,963	5,760,697.91
32	EMMET	2,327	289,421.64	83	SHELBY	2,438	373,691.60
33	FAYETTE	4,348	556,524.24	84	SIOUX	5,205	742,065.31
34	FLOYD	3,654	428,795.74	85	STORY	12,573	1,861,396.30
35	FRANKLIN	2,420	318,098.48	86	TAMA	3,910	474,386.30
36	FREMONT	1,745	224,243.26	87	TAYLOR	1,483	153,025.11
37	GREENE	2,335	275,414.29	88	UNION	2,968	315,739.22
38	GRUNDY	2,366	363,432.51	89	VAN BUREN	1,904	216,411.66
39	GUTHRIE	2,267	270,993.49	90	WAPELLO	9,410	1,047,201.99
40	HAMILTON	3,676	450,017.61	91	WARREN	8,587	1,179,977.67
41	HANCOCK	2,468	313,857.30	92	WASHINGTON	4,346	589,671.02
42	HARDIN	4,134	566,585.83	93	WAYNE	1,467	177,236.31
43	HARRISON	3,303	441,022.34	94	WEBSTER	8,473	1,043,710.23
44	HENRY	4,376	614,316.74	95	WINNEBAGO	2,561	370,186.10
45	HOWARD	1,961	239,940.96	96	WINNESHIEK	4,111	589,779.70
46	HUMBOLDT	2,320	302,728.53	97	WOODBURY	21,717	2,887,059.51
47	IDA	1,727	254,824.08	98	WORTH	1,564	204,122.87
48	IOWA	3,058	470,937.36	99	WRIGHT	2,895	394,552.24
49	JACKSON	4,760	512,377.67	00	MOTOR VEHICLE	43	32,415.17
50	JASPER	8,465	1,103,087.88				
51	JEFFERSON	3,817	502,457.43		TOTALS	609,236	$85,963,890.69

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	249	$26,111,671	$1,044,460	1.61
ELECTRIC AND GAS UTILITIES	105	$71,554,039	$2,862,160	4.41
WATER AND SANITATION UTILITIES	15	$28,695	$1,147	.00
TRANSPORTATION COMPANIES	203	$43,684,932	$1,747,397	2.69
* GROUP TOTALS *	572	$141,379,337	$5,655,164	8.72
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	481	$17,490,613	$699,426	1.08
PAINT AND GLASS STORES	33	$439,808	$17,594	.03
HARDWARE STORES	105	$1,637,714	$65,506	.10
GARDEN SUPPLY STORES	50	$361,278	$14,452	.02
MOBILE HOME DEALERS	11	$0	$0	.00
* GROUP TOTALS *	680	$19,929,413	$796,978	1.23
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	20	$37,504,931	$1,500,196	2.31
VARIETY STORES	13	$3,976,255	$159,050	.25
MISCELLANEOUS GENERAL MERCHANDISE STORES	18	$379,925	$15,196	.02
* GROUP TOTALS *	51	$41,861,111	$1,674,442	2.58

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	29	$988,873	$39,557	.06
MEAT AND FISH MARKETS	8	$233,402	$9,338	.01
FRUIT AND VEGETABLE MARKETS	1	$0	$0	.00
CONFECTIONERY STORES	0	$0	$0	.00
DAIRY PRODUCT STORES	5	$82,112	$3,284	.01
BAKERIES	1	$0	$0	.00
MISCELLANEOUS FOOD STORES	36	$83,522	$3,340	.01
* GROUP TOTALS *	80	$1,387,909	$55,519	.09
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	51	$1,099,390	$43,977	.07
AUTOMOTIVE PARTS	266	$5,111,385	$204,454	.32
GAS STATIONS	124	$5,173,519	$206,939	.32
RECREATIONAL VEHICLES	45	$1,228,752	$49,151	.08
* GROUP TOTALS *	486	$12,613,046	$504,521	.78
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	12	$137,975	$5,518	.01
WOMEN S APPAREL STORES	70	$1,142,950	$45,715	.07
FAMILY AND CHILDREN S APPAREL STORES	25	$664,756	$26,591	.04

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	62	$2,131,907	$85,278	.13
OTHER APPAREL STORES	45	$469,936	$18,798	.03
* GROUP TOTALS *	214	$4,547,524	$181,900	.28
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	257	$3,916,791	$156,547	.24
HOME FURNISHING STORES	212	$21,222,625	$848,910	1.31
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	466	$14,126,338	$565,081	.87
* GROUP TOTALS *	935	$39,265,754	$1,570,538	2.42
EATING AND DRINKING PLACES GROUP				
EATING PLACES	103	$1,142,613	$45,705	.07
DRINKING PLACES	4	$0	$0	.00
* GROUP TOTALS *	107	$1,142,613	$45,705	.07
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	33	$1,300,392	$52,016	.08
LIQUOR STORES	4	$247,450	$9,898	.02
USED MERCHANDISE STORES	106	$1,601,033	$64,036	.10
SPORTING GOODS STORES	55	$333,177	$13,327	.02
BOOKS AND STATIONERY STORES	133	$2,669,767	$106,790	.16
JEWELRY STORES	62	$1,399,563	$55,979	.09

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	233	$1,972,293	$78,891	.12
GIFT AND NOVELTY SHOPS	74	$2,528,173	$101,123	.16
MAIL ORDER STORES	118	$14,931,273	$597,252	.92
VENDING MACHINES	135	$1,998,459	$79,939	.12
DIRECT SELLING	534	$27,205,570	$1,088,189	1.68
FUEL AND ICE DEALERS	158	$885,014	$35,404	.05
FLORISTS	14	$8,229	$329	.00
OTHER SPECIALTY SHOPS	937	$51,618,306	$2,062,936	3.18
* GROUP TOTALS *	2,596	$108,698,699	$4,346,109	6.70

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	318	$6,325,677	$253,030	.39
HOTELS AND OTHER LODGING PLACES	42	$620,012	$24,801	.04
LAUNDRY AND CLEANING	163	$6,232,186	$249,284	.38
PHOTOGRAPHIC STUDIOS	143	$1,797,279	$71,879	.11
BEAUTY SHOPS	12	$88,548	$3,542	.01
BARBER SHOPS	17	$104,813	$4,192	.01
SHOE REPAIR SHOPS	4	$3,658	$146	.00
FUNERAL HOMES	6	$11,026	$441	.00
OTHER PERSONAL SERVICES	68	$2,126,364	$85,053	.13
BUILDING MAINTENANCE	105	$1,642,021	$65,684	.10
EMPLOYMENT AGENCIES	2	$0	$0	.00

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	2,906	$163,070,661	$6,519,151	10.05
AUTOMOBILE RENTAL AND STORAGE	136	$3,624,281	$145,001	.22
AUTOMOBILE REPAIR AND SERVICES	123	$8,552,997	$342,124	.53
ELECTRICAL REPAIR	169	$6,199,710	$247,989	.38
WATCH, JEWELRY REPAIR	3	$0	$0	.00
FURNITURE REPAIR	7	$94,317	$3,773	.01
MISCELLANEOUS REPAIR	377	$8,440,570	$336,595	.52
MOTION PICTURE THEATRES	55	$1,144,208	$45,768	.07
AMUSEMENT PARKS AND SERVICES	94	$534,282	$21,371	.03
EDUCATION INSTITUTIONS	16	$176,487	$7,057	.01
OTHER SERVICES	136	$1,917,666	$76,703	.12
* GROUP TOTALS *	4,902	$212,706,763	$8,503,584	13.11

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MOTOR VEHICLE	233	$7,050,164	$282,002	.43
FURNITURE AND HOME FURNISHINGS	116	$1,439,117	$57,564	.09
CONSTRUCTION MATERIALS	1,990	$65,548,314	$2,621,791	4.04
FARM AND CONSTRUCTION MACHINERY	5,507	$273,830,020	$10,940,412	16.86
MISCELLANEOUS DURABLE GOODS	379	$12,171,765	$486,862	.75
APPAREL, PIECE GOODS	71	$1,802,284	$72,090	.11

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	278	$7,175,672	$286,602	.44
MISCELLANEOUS NONDURABLE GOODS	1,392	$73,621,071	$2,944,750	4.54
* GROUP TOTALS *	9,966	$442,638,407	$17,692,073	27.27

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	160	$1,580,000	$63,206	.10
MINING	45	$2,610,502	$104,419	.16
GENERAL CONTRACTORS	1,051	$21,686,021	$866,851	1.34
PLUMBING AND HEATING CONTRACTORS	363	$9,497,177	$380,007	.59
PAINTING CONTRACTORS	75	$1,326,336	$53,056	.08
ELECTRICAL CONTRACTORS	240	$3,456,861	$138,273	.21
CARPENTRY CONTRACTORS	92	$539,433	$21,580	.03
OTHER SPECIAL TRADE CONTRACTORS	855	$19,849,381	$793,979	1.22
FOOD MANUFACTURERS	268	$23,327,608	$933,106	1.44
APPAREL AND TEXTILE MANUFACTURERS	178	$5,288,926	$211,560	.33
FURNITURE, WOOD AND PAPER MANUFACTURERS	679	$22,312,370	$892,493	1.38
PUBLISHERS OF BOOKS AND NEWSPAPERS	151	$13,985,397	$559,417	.86
COMMERCIAL PRINTERS	314	$36,780,064	$1,471,202	2.27
NONMETALLIC PRODUCT MANUFACTURERS	1,382	$59,191,323	$2,325,985	3.59

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,733	$290,135,132	$11,591,573	17.87
MISCELLANEOUS MANUFACTURERS	814	$66,303,998	$2,652,175	4.09
TEMPORARY RETAILERS	170	$4,820,456	$236,892	.37
* GROUP TOTALS *	10,570	$582,690,985	$23,295,774	35.91
* LATE FILERS *	1,666	$14,040,686	$557,985	.86
** GRAND TOTAL **	32,825	$1,622,902,247	$64,880,292	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	687	$23,082,442	$923,302	4.23 *
ELECTRIC AND GAS UTILITIES	681	$37,494,008	$1,499,767	6.86 *
WATER AND SANITATION UTILITIES	65	$471,439	$18,858	.09 *
TRANSPORTATION COMPANIES	577	$6,911,822	$276,468	1.27 *
* GROUP TOTALS *	2,010	$67,959,711	$2,718,395	12.44 *
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	245	$2,692,143	$107,692	.49 *
PAINT AND GLASS STORES	0	$0	$0	.00 *
HARDWARE STORES	12	$7,188	$288	.00 *
GARDEN SUPPLY STORES	45	$202,204	$8,086	.04 *
MOBILE HOME DEALERS	0	$0	$0	.00 *
* GROUP TOTALS *	302	$2,901,535	$116,066	.53 *
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	34	$1,376,460	$55,058	.25 *
VARIETY STORES	4	$5,258	$211	.00 *
MISCELLANEOUS GENERAL MERCHANDISE STORES	13	$289,208	$11,569	.05 *
* GROUP TOTALS *	51	$1,670,926	$66,838	.31 *
FOOD DEALERS GROUP				

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERY STORES	30	$5,447,787	$217,912	1.00 *
MEAT AND FISH MARKETS	16	$12,573	$502	.00 *
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00 *
CONFECTIONERY STORES	4	$40,007	$1,600	.01 *
DAIRY PRODUCT STORES	0	$0	$0	.00 *
BAKERIES	21	$392,152	$15,686	.07 *
MISCELLANEOUS FOOD STORES	8	$7,107	$284	.00 *
* GROUP TOTALS *	79	$5,899,626	$235,984	1.08 *

MOTOR VEHICLE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AUTOMOBILE DEALERS	103	$44,391	$1,771	.01 *
AUTOMOTIVE PARTS	56	$706,471	$28,258	.13 *
GAS STATIONS	71	$152,244	$6,090	.03 *
RECREATIONAL VEHICLES	18	$1,739	$70	.00 *
* GROUP TOTALS *	248	$904,845	$36,189	.17 *

APPAREL GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MEN S AND BOY S APPAREL STORES	23	$3,359	$135	.00 *
WOMEN S APPAREL STORES	128	$61,280	$2,453	.01 *
FAMILY AND CHILDREN S APPAREL STORES	12	$454	$18	.00 *
SHOE STORES	52	$290,143	$11,606	.05 *
OTHER APPAREL STORES	7	$0	$0	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
* GROUP TOTALS *	222	$355,236	$14,212	.07 *
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	32	$237,961	$9,517	.04 *
HOME FURNISHING STORES	47	$3,282,829	$131,314	.60 *
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	37	$171,389	$6,855	.03 *
* GROUP TOTALS *	116	$3,692,179	$147,686	.68 *
EATING AND DRINKING PLACES GROUP				
EATING PLACES	227	$2,066,686	$82,663	.38 *
DRINKING PLACES	7	$0	$0	.00 *
* GROUP TOTALS *	234	$2,066,686	$82,663	.38 *
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	5	$7,012	$280	.00 *
LIQUOR STORES	0	$0	$0	.00 *
USED MERCHANDISE STORES	12	$3,912	$156	.00 *
SPORTING GOODS STORES	32	$424,072	$16,961	.08 *
BOOKS AND STATIONERY STORES	26	$22,737	$910	.00 *
JEWELRY STORES	63	$14,823	$592	.00 *
HOBBY AND TOY STORES	11	$17,760	$711	.00 *
GIFT AND NOVELTY SHOPS	9	$6,571	$263	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
MAIL ORDER STORES	12	$8,976	$359	.00	*
VENDING MACHINES	205	$711,114	$28,441	.13	*
DIRECT SELLING	23	$617,086	$24,685	.11	*
FUEL AND ICE DEALERS	78	$224,855	$8,997	.04	*
FLORISTS	8	$3,004	$120	.00	*
OTHER SPECIALTY SHOPS	180	$1,427,435	$57,100	.26	*
* GROUP TOTALS *	664	$3,489,357	$139,575	.64	*

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
FINANCE, INSURANCE AND REAL ESTATE	1,632	$15,101,250	$604,043	2.76	*
HOTELS AND OTHER LODGING PLACES	197	$1,360,553	$54,423	.25	*
LAUNDRY AND CLEANING	87	$1,322,890	$52,913	.24	*
PHOTOGRAPHIC STUDIOS	8	$6,534	$261	.00	*
BEAUTY SHOPS	8	$0	$0	.00	*
BARBER SHOPS	0	$0	$0	.00	*
SHOE REPAIR SHOPS	0	$0	$0	.00	*
FUNERAL HOMES	35	$21,020	$841	.00	*
OTHER PERSONAL SERVICES	43	$346,290	$13,850	.06	*
BUILDING MAINTENANCE	12	$357,297	$14,292	.07	*
EMPLOYMENT AGENCIES	13	$17,700	$710	.00	*
OTHER BUSINESS SERVICES	522	$9,169,634	$366,785	1.68	*
AUTOMOBILE RENTAL AND STORAGE	13	$4,656	$186	.00	*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
AUTOMOBILE REPAIR AND SERVICES	82	$1,259,752	$50,392	.23	*
ELECTRICAL REPAIR	21	$105,113	$4,204	.02	*
WATCH, JEWELRY REPAIR	8	$3,959	$158	.00	*
FURNITURE REPAIR	24	$42,322	$1,691	.01	*
MISCELLANEOUS REPAIR	176	$514,670	$20,585	.09	*
MOTION PICTURE THEATRES	66	$136,563	$5,463	.03	*
AMUSEMENT PARKS AND SERVICES	152	$369,306	$14,775	.07	*
EDUCATION INSTITUTIONS	20	$218,757	$8,752	.04	*
OTHER SERVICES	3,038	$30,036,481	$1,201,452	5.50	*
* GROUP TOTALS *	6,157	$60,394,747	$2,415,776	11.06	*

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
MOTOR VEHICLE	46	$986,085	$39,441	.18	*
FURNITURE AND HOME FURNISHINGS	16	$86,569	$3,464	.02	*
CONSTRUCTION MATERIALS	251	$2,407,082	$96,290	.44	*
FARM AND CONSTRUCTION MACHINERY	394	$3,900,229	$156,009	.71	*
MISCELLANEOUS DURABLE GOODS	102	$10,116,685	$404,673	1.85	*
APPAREL, PIECE GOODS	6	$6,032	$241	.00	*
GROCERIES AND FARM PRODUCTS	194	$5,564,176	$222,573	1.02	*
MISCELLANEOUS NONDURABLE GOODS	880	$6,220,197	$248,809	1.14	*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
* GROUP TOTALS *	1,889	$29,287,055	$1,171,500	5.36 *

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AGRICULTURE PRODUCTION AND SERVICES	282	$12,408,482	$496,340	2.27 *
MINING	83	$1,061,343	$42,455	.19 *
GENERAL CONTRACTORS	1,117	$14,324,964	$573,000	2.62 *
PLUMBING AND HEATING CONTRACTORS	375	$3,562,936	$142,513	.65 *
PAINTING CONTRACTORS	26	$1,908,461	$76,339	.35 *
ELECTRICAL CONTRACTORS	155	$1,877,697	$75,108	.34 *
CARPENTRY CONTRACTORS	45	$829,100	$33,165	.15 *
OTHER SPECIAL TRADE CONTRACTORS	616	$8,295,671	$331,826	1.52 *
FOOD MANUFACTURERS	621	$70,837,754	$2,833,511	12.97 *
APPAREL AND TEXTILE MANUFACTURERS	80	$7,188,346	$287,535	1.32 *
FURNITURE, WOOD AND PAPER MANUFACTURERS	242	$18,847,550	$753,896	3.45 *
PUBLISHERS OF BOOKS AND NEWSPAPERS	260	$3,371,033	$134,838	.62 *
COMMERCIAL PRINTERS	196	$12,377,281	$495,095	2.27 *
NONMETALLIC PRODUCT MANUFACTURERS	650	$42,234,222	$1,689,367	7.73 *
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,461	$152,278,244	$6,091,122	27.87 *
MISCELLANEOUS MANUFACTURERS	284	$10,718,433	$428,739	1.96 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1986

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX	
TEMPORARY RETAILERS	183	$1,761,613	$53,646	.25	*
* GROUP TOTALS *	6,676	$363,883,130	$14,538,495	66.53	*
* LATE FILERS *	630	$4,318,966	$168,236	.77	*
** GRAND TOTAL **	19,278	$546,823,999	$21,851,615	100.00	*

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1986

COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	75	$24,099
ADAMS	29	$8,867
ALLAMAKEE	148	$14,292
APPANOOSE	50	$88,164
AUDUBON	40	$1,027
BENTON	116	$18,448
BLACK HAWK	901	$1,442,245
BOONE	141	$47,895
BREMER	141	$54,902
BUCHANAN	102	$28,984
BUENA VISTA	134	$23,673
BUTLER	96	$2,082
CALHOUN	58	$11,169
CARROLL	186	$77,443
CASS	130	$50,932
CEDAR	115	$9,866
CERRO GORDO	474	$267,969
CHEROKEE	69	$9,808
CHICKASAW	88	$93,511
CLARKE	25	$5,172
CLAY	186	$45,335
CLAYTON	126	$53,560
CLINTON	302	$387,208
CRAWFORD	131	$118,073
DALLAS	151	$71,666
DAVIS	56	$18,746
DECATUR	28	$4,289
DELAWARE	82	$35,974
DES MOINES	357	$421,259
DICKINSON	121	$79,591
DUBUQUE	797	$1,425,252
EMMET	109	$52,439
FAYETTE	115	$32,880
FLOYD	152	$43,479
FRANKLIN	103	$80,829
FREMONT	58	$9,011
GREENE	85	$7,341
GRUNDY	116	$31,584
GUTHRIE	74	$13,926
HAMILTON	194	$343,631
HANCOCK	90	$28,852
HARDIN	261	$65,442
HARRISON	74	$14,784
HENRY	120	$42,980
HOWARD	84	$3,636
HUMBOLDT	103	$57,078
IDA	59	$26,466
IOWA	94	$199,958
JACKSON	123	$17,323
JASPER	191	$283,570
JEFFERSON	98	$43,387
JOHNSON	434	$609,448
JONES	113	$46,510
KEOKUK	68	$24,414
KOSSUTH	120	$32,725
LEE	320	$673,683
LINN	1,233	$3,539,962
LOUISA	77	$9,100
LUCAS	39	$33,508
LYON	117	$28,900
MADISON	40	$4,105
MAHASKA	134	$43,705
MARION	128	$204,219
MARSHALL	289	$439,152
MILLS	42	$3,755
MITCHELL	106	$16,190
MONONA	87	$4,760
MONROE	61	$23,641
MONTGOMERY	95	$95,994
MUSCATINE	243	$880,077
OBRIEN	168	$19,849
OSCEOLA	67	$5,931
PAGE	180	$31,533
PALO ALTO	80	$7,300
PLYMOUTH	106	$120,289
POCAHONTAS	114	$45,650
POLK	2,347	$4,162,436
POTTAWATTAMIE	489	$222,454
POWESHIEK	146	$300,956
RINGGOLD	26	$3,095
SAC	120	$29,270
SCOTT	980	$1,406,795
SHELBY	163	$27,941
SIOUX	214	$132,334
STORY	397	$197,875
TAMA	96	$34,942
TAYLOR	28	$352
UNION	62	$34,698
VAN BUREN	39	$29,225
WAPELLO	250	$454,200
WARREN	115	$26,915
WASHINGTON	141	$20,486
WAYNE	63	$28,228
WEBSTER	306	$151,296
WINNEBAGO	98	$444,044
WINNESHIEK	119	$76,412
WOODBURY	674	$721,737
WORTH	59	$6,311
WRIGHT	124	$55,111
OUT OF STATE	3	$5
GRAND TOTAL	19,278	$21,851,615

6/5/87 S 2860-1

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
June 30, 1986

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
recei gas,
electr rvice,
includ any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events ex-
cept those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is h percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, a musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone (515) 281-5777

CPE-25929

RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1986

Computed tax during the second quarter of 1986 amounted to $149,237,565, an increase of 6.51 percent from the same quarter in 1985. The number of businesses filing returns decreased from 93,956 to 90,376 or -3.81 percent during the same period. This data indicates an increase in the average amount of computed tax reported per return.

Taxable Sales Tax by Business Group

During the second quarter of 1986, the Food Dealers Group showed the largest increase in computed tax with a 27.09 percent increase.[1] The General Merchandise and Services[2] Groups followed with increases of 11.62 percent and 11.52 percent, respectively. The number of businesses showed a decrease of -3.81 percent as compared with an increase of 11.28 percent during the same period in 1985. Four business groups reported an increase in the number of filers. The General Merchandise and Miscellaneous Groups showed the largest increase with 4.33 percent and 3.19 percent respectively, while Food Dealers (-8.20 percent) and Building Materials (-4.72 percent) Groups showed the largest decrease.

Business Group	# Bus. June 85	# Bus. June 86	% Change Tax	Computed Tax June 85	Computed Tax June 86	% Change Tax
Nonresidents	58	54	-6.90%	160,975	77,741	-51.71%
Utilities	2,409	2,369	-1.66%	20,017,473	21,221,126	6.01%
Building Materials	2,565	2,444	-4.72%	8,620,947	8,596,164	-0.29%
General Merchandise	1,548	1,615	4.33%	16,363,590	18,265,562	11.62%
Food Dealers	2,207	2,026	-8.20%	7,063,239	8,976,774	27.09%[1]
Motor Vehicle	5,412	5,165	-4.56%	8,196,337	8,824,681	7.67%
Apparel	2,237	2,171	-2.95%	4,524,964	4,609,888	1.88%
Home Furnishings	2,928	2,849	-2.70%	4,709,727	4,954,753	5.20%
Eating and Drinking	6,954	6,976	0.32%	13,539,914	14,084,674	4.02%
Specialty Retail	15,705	14,997	-4.51%	11,330,166	11,527,990	1.75%
Services	26,195	26,841	2.47%	17,289,924	19,281,877	11.52%[2]
Wholesale Goods	8,211	7,989	-2.70%	16,897,053	17,865,682	5.73%
Miscellaneous	10,069	10,390	3.19%	9,110,223	9,390,788	3.08%
Late Filers	7,458	4,490	-39.80%	2,289,359	1,559,865	-31.86
TOTALS	93,956	90,376	-3.81%	$140,113,891	$149,237,565	6.51%

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[1] The increase in tax collected by food dealers may be mostly attributed to the change in the sales tax base which provided for the taxation of candy, soft drinks and prepared foods effective July 1, 1985. These items were previously exempt from sales tax.

[2] The increase in tax collected by the Services Group may be partially attributed to the enhanced list of enumerated services which were made subject to the sales tax effective July 1, 1985. These additional services include cable television, campgrounds, gun and camera repair; building maintenance; lawn care; landscaping and tree trimming and removal; and several additional items.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1986

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	148	1.82%	$ 1,043,572	6.70%
Building Materials	172	2.12	221,592	1.42
General Merchandise	12	0.15	288,949	1.85
Food Dealers	20	0.25	17,908	0.11
Motor Vehicle	125	1.54	151,142	0.97
Apparel	55	0.68	52,270	0.34
Home Furnishings	243	2.99	388,956	2.50
Eating and Drinking	27	0.33	16,446	0.11
Specialty Retail	667	8.21	1,016,071	6.52
Services	1,276	15.71	2,216,061	14.22
Wholesale Goods	2,520	31.03	4,418,702	28.36
Miscellaneous	2,618	32.24	5,639,692	36.20
Late Filers	238	2.93	109,187	0.70
TOTAL	8,121	100.00%	$15,580,548	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1985 and 1986

Use Tax	June 1985	June 1986	% Change
Retailers			
Number of Returns	8,197	8,121	-0.93%
Computed Tax	$ 16,233,942	$ 15,580,548	4.02%
Motor Vehicle			
Number of Returns	178,363	175,264	-1.74%
Computed Tax	$ 23,949,513	$ 24,043,619	-0.39%
Consumers			
Number of Returns	4,813	4,785	-0.58%
Computed Tax	$ 5,381,716	$ 5,512,765	2.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	54	$1,943,530	$77,741	.05
ADAIR COUNTY				
GREENFIELD*	119	$5,139,129	$205,560	.14
ADAIR	52	$2,027,092	$81,011	.05
STUART	24	$645,372	$25,816	.02
BRIDGEWATER	23	$291,108	$11,580	.01
FONTANELLE	36	$399,849	$15,993	.01
ORIENT	23	$194,254	$7,742	.01
NON-PERMIT	3	$15,928	$478	.00
OTHER	68	$603,458	$24,139	.02
* TOTAL COUNTY *	348	$9,316,190	$372,319	.25
ADAMS COUNTY				
CORNING*	114	$3,557,025	$142,238	.10
PRESCOTT	15	$108,112	$4,323	.00
NON-PERMIT	0	$0	$0	.00
OTHER	57	$350,883	$14,036	.01
* TOTAL COUNTY *	186	$4,016,020	$160,597	.11
ALLAMAKEE COUNTY				
WAUKON*	189	$7,337,929	$293,515	.20
LANSING	71	$1,507,633	$60,303	.04
POSTVILLE	88	$3,795,316	$151,785	.10
NEW ALBIN	30	$565,672	$22,631	.02
HARPERS FERRY	24	$270,600	$10,823	.01
NON-PERMIT	3	$175,269	$5,258	.00
OTHER	134	$972,791	$38,910	.03
* TOTAL COUNTY *	539	$14,625,210	$583,225	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	268	$14,458,852	$578,154	.39
CINCINNATI	13	$65,602	$2,624	.00
MORAVIA	35	$362,580	$14,504	.01
MOULTON	30	$464,088	$18,562	.01
MYSTIC	20	$97,410	$3,897	.00
NON-PERMIT	0	$0	$0	.00
OTHER	110	$1,485,291	$59,410	.04
* TOTAL COUNTY *	476	$16,933,823	$677,151	.45
AUDUBON COUNTY				
AUDUBON*	143	$4,924,480	$196,948	.13
EXIRA	57	$633,110	$25,324	.02
KIMBALLTON	25	$290,250	$11,610	.01
NON-PERMIT	0	$0	$0	.00
OTHER	75	$348,215	$13,916	.01
* TOTAL COUNTY *	300	$6,196,055	$247,798	.17
BENTON COUNTY				
BELLE PLAINE	116	$3,357,664	$134,305	.09
VINTON*	217	$7,403,898	$296,154	.20
BLAIRSTOWN	44	$960,958	$38,434	.03
SHELLSBURG	30	$358,912	$14,358	.01
VAN HORNE	36	$286,983	$11,477	.01
ATKINS	25	$263,583	$10,542	.01
GARRISON	19	$116,509	$4,660	.00
KEYSTONE	32	$1,480,843	$59,234	.04
MT AUBURN	10	$257,086	$10,284	.01
NEWHALL	34	$389,010	$15,560	.01
NORWAY	22	$624,817	$24,806	.02
URBANA	20	$184,134	$7,365	.00
WALFORD	13	$156,051	$6,241	.00
NON-PERMIT	1	$12,200	$366	.00
OTHER	152	$853,222	$34,120	.02
* TOTAL COUNTY *	771	$16,705,870	$667,906	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,858	$123,346,791	$4,928,410	3.30
CEDAR FALLS	866	$42,801,593	$1,710,609	1.15
EVANSDALE	91	$1,478,027	$59,041	.04
ELK RUN HTS	10	$159,152	$6,367	.00
HUDSON	63	$1,438,198	$57,527	.04
LA PORTE CITY	108	$1,619,064	$64,767	.04
DUNKERTON	33	$366,818	$14,670	.01
JANESVILLE	16	$256,313	$10,253	.01
GILBERTVILLE	29	$302,951	$12,065	.01
RAYMOND	16	$204,577	$8,162	.01
NON-PERMIT	29	$335,621	$10,067	.01
OTHER	102	$1,468,469	$58,512	.04
* TOTAL COUNTY *	3,221	$173,777,574	$6,940,450	4.65
BOONE COUNTY				
BOONE*	422	$16,559,750	$662,336	.44
MADRID	76	$1,868,902	$74,751	.05
OGDEN	83	$1,658,562	$66,344	.04
BOXHOLM	14	$134,030	$5,363	.00
NON-PERMIT	1	$768	$23	.00
OTHER	157	$1,337,018	$53,473	.04
* TOTAL COUNTY *	753	$21,559,030	$862,290	.58
BREMER COUNTY				
WAVERLY*	284	$12,491,913	$499,526	.33
SUMNER	107	$3,326,736	$133,069	.09
TRIPOLI	60	$961,412	$38,454	.03
DENVER	72	$1,954,833	$78,175	.05
JANESVILLE	27	$541,951	$21,679	.01
READLYN	41	$678,800	$27,154	.02
FREDERIKA	12	$54,161	$2,165	.00
PLAINFIELD	22	$392,327	$15,692	.01
NON-PERMIT	7	$37,330	$1,120	.00
OTHER	141	$1,448,353	$57,937	.04
* TOTAL COUNTY *	773	$21,887,816	$874,971	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	250	$10,279,753	$411,154	.28
JESUP	82	$1,706,391	$68,252	.05
FAIRBANK	44	$798,755	$31,948	.02
HAZLETON	37	$293,492	$11,740	.01
LAMONT	27	$263,563	$10,524	.01
WINTHROP	46	$790,874	$31,633	.02
AURORA	15	$129,108	$5,164	.00
BRANDON	24	$170,920	$6,836	.00
QUASQUETON	13	$144,006	$5,759	.00
ROWLEY	16	$110,252	$4,409	.00
NON-PERMIT	0	$0	$0	.00
OTHER	143	$1,682,734	$67,299	.05
* TOTAL COUNTY *	697	$16,369,848	$654,718	.44
BUENA VISTA COUNTY				
STORM LAKE*	387	$18,485,398	$739,410	.50
ALTA	78	$2,376,996	$95,080	.06
ALBERT CITY	39	$1,045,861	$41,833	.03
MARATHON	18	$279,521	$11,177	.01
NEWELL	44	$766,368	$30,655	.02
SIOUX RAPIDS	56	$1,066,967	$42,674	.03
LAKESIDE	11	$109,730	$4,389	.00
REMBRANDT	19	$216,263	$8,650	.01
LINN GROVE	15	$65,205	$2,608	.00
NON-PERMIT	1	$9,296	$279	.00
OTHER	93	$1,358,284	$54,331	.04
* TOTAL COUNTY *	761	$25,779,889	$1,031,086	.69

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	59	$1,001,041	$40,043	.03
GREENE	67	$1,927,832	$77,109	.05
PARKERSBURG	84	$1,838,371	$73,533	.05
SHELL ROCK	61	$815,570	$32,625	.02
ALLISON*	62	$2,463,070	$98,524	.07
APLINGTON	50	$1,013,030	$40,520	.03
DUMONT	40	$803,377	$32,105	.02
NEW HARTFORD	28	$357,042	$14,268	.01
BRISTOW	12	$43,368	$1,735	.00
NON-PERMIT	0	$0	$0	.00
OTHER	134	$930,550	$37,194	.02
* TOTAL COUNTY *	597	$11,193,251	$447,656	.30
CALHOUN COUNTY				
LAKE CITY	91	$2,140,470	$85,602	.06
MANSON	85	$2,371,950	$94,875	.06
ROCKWELL CITY*	114	$2,795,641	$111,813	.07
LOHRVILLE	34	$291,120	$11,643	.01
POMEROY	34	$915,932	$36,640	.02
FARNHAMVILLE	26	$655,157	$26,204	.02
NON-PERMIT	2	$5,442	$163	.00
OTHER	88	$348,925	$13,957	.01
* TOTAL COUNTY *	474	$9,524,637	$380,897	.26
CARROLL COUNTY				
CARROLL*	388	$21,320,905	$852,584	.57
COON RAPIDS	74	$1,528,682	$61,149	.04
MANNING	75	$2,366,844	$94,664	.06
BREDA	42	$729,013	$29,121	.02
GLIDDEN	41	$1,213,135	$48,526	.03
ARCADIA	23	$343,093	$13,723	.01
DEDHAM	18	$264,767	$10,591	.01
HALBUR	16	$465,903	$18,636	.01
TEMPLETON	26	$261,521	$10,464	.01
NON-PERMIT	3	$7,813	$235	.00
OTHER	95	$538,782	$21,546	.01
* TOTAL COUNTY *	801	$29,040,458	$1,161,239	.78

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	340	$14,637,584	$585,021	.39
ANITA	69	$939,755	$37,590	.03
GRISWOLD	75	$1,330,000	$53,204	.04
LEWIS	22	$186,754	$7,471	.01
CUMBERLAND	25	$238,864	$9,553	.01
MASSENA	24	$786,012	$31,423	.02
WIOTA	10	$115,368	$4,616	.00
NON-PERMIT	2	$7,976	$240	.00
OTHER	111	$793,923	$31,755	.02
* TOTAL COUNTY *	678	$19,036,236	$760,873	.51
CEDAR COUNTY				
TIPTON*	181	$5,675,242	$227,012	.15
DURANT	87	$2,483,354	$99,304	.07
MECHANICSVILLE	32	$435,407	$17,415	.01
WEST BRANCH	73	$877,540	$35,098	.02
CLARENCE	50	$791,061	$31,611	.02
LOWDEN	55	$967,445	$38,693	.03
STANWOOD	38	$524,201	$20,968	.01
BENNETT	28	$457,061	$18,263	.01
NON-PERMIT	1	$62,444	$1,873	.00
OTHER	140	$1,396,879	$55,861	.04
* TOTAL COUNTY *	685	$13,670,634	$546,098	.37
CERRO GORDO COUNTY				
MASON CITY*	987	$63,359,752	$2,534,311	1.70
CLEAR LAKE	306	$12,155,880	$486,193	.33
VENTURA	31	$275,373	$11,017	.01
ROCKWELL	42	$354,033	$14,164	.01
MESERVEY	14	$91,761	$3,670	.00
PLYMOUTH	11	$90,906	$3,636	.00
SWALEDALE	15	$114,359	$4,574	.00
THORNTON	26	$276,182	$11,049	.01
NON-PERMIT	22	$91,290	$2,739	.00
OTHER	135	$2,673,757	$106,946	.07
* TOTAL COUNTY *	1,589	$79,483,293	$3,178,299	2.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	287	$12,317,856	$492,661	.33
MARCUS	67	$1,276,355	$51,057	.03
AURELIA	53	$784,343	$31,370	.02
CLEGHORN	17	$256,495	$10,259	.01
MERIDEN	12	$92,128	$3,685	.00
QUIMBY	23	$401,585	$16,063	.01
WASHTA	12	$34,841	$1,393	.00
NON-PERMIT	1	$27,794	$834	.00
OTHER	99	$731,017	$29,239	.02
* TOTAL COUNTY *	571	$15,922,414	$636,561	.43
CHICKASAW COUNTY				
NEW HAMPTON*	198	$7,642,259	$305,691	.20
NASHUA	73	$1,374,404	$54,977	.04
FREDERICKSBURG	48	$1,051,267	$42,049	.03
LAWLER	35	$886,938	$35,476	.02
ALTA VISTA	20	$346,147	$13,847	.01
IONIA	15	$142,030	$5,681	.00
NON-PERMIT	2	$38,873	$1,166	.00
OTHER	130	$844,409	$33,773	.02
* TOTAL COUNTY *	521	$12,326,327	$492,660	.33
CLARKE COUNTY				
OSCEOLA*	200	$8,064,923	$322,590	.22
MURRAY	26	$200,179	$8,008	.01
NON-PERMIT	0	$0	$0	.00
OTHER	66	$533,910	$21,331	.01
* TOTAL COUNTY *	292	$8,799,012	$351,929	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	481	$23,451,698	$937,887	.63
EVERLY	33	$1,208,546	$48,345	.03
PETERSON	37	$454,381	$18,175	.01
DICKENS	12	$144,056	$5,762	.00
FOSTORIA	12	$59,010	$2,324	.00
ROYAL	30	$155,782	$6,232	.00
WEBB	16	$153,816	$6,153	.00
NON-PERMIT	6	$6,759	$203	.00
OTHER	94	$998,050	$39,919	.03
* TOTAL COUNTY *	721	$26,632,098	$1,065,000	.71
CLAYTON COUNTY				
ELKADER*	129	$4,922,100	$196,862	.13
GUTTENBERG	102	$2,559,806	$102,347	.07
MONONA	75	$2,199,033	$87,960	.06
STRAWBERRY PT	70	$1,139,249	$45,554	.03
EDGEWOOD	44	$570,225	$22,807	.02
GARNAVILLO	47	$622,107	$24,884	.02
MARQUETTE	22	$236,666	$9,468	.01
MCGREGOR	70	$944,689	$37,789	.03
FARMERSBURG	11	$158,576	$6,344	.00
LUANA	15	$195,083	$7,801	.01
VOLGA CITY	20	$246,472	$9,860	.01
NON-PERMIT	1	$2,285	$69	.00
OTHER	160	$1,329,738	$53,123	.04
* TOTAL COUNTY *	766	$15,126,029	$604,868	.41

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	853	$48,190,884	$1,927,410	1.29
DE WITT	187	$5,853,543	$234,140	.16
CAMANCHE	91	$1,253,578	$50,138	.03
DELMAR	16	$124,797	$4,992	.00
GRAND MOUND	34	$295,021	$11,801	.01
LOST NATION	44	$367,287	$14,692	.01
WHEATLAND	34	$824,883	$32,999	.02
CALAMUS	15	$351,482	$14,059	.01
CHARLOTTE	18	$266,234	$10,650	.01
GOOSE LAKE	12	$67,634	$2,706	.00
LOW MOOR	17	$272,785	$10,913	.01
WELTON	12	$98,402	$3,913	.00
NON-PERMIT	9	$9,020	$271	.00
OTHER	196	$1,869,284	$74,769	.05
* TOTAL COUNTY *	1,538	$59,844,834	$2,393,453	1.60
CRAWFORD COUNTY				
DENISON*	282	$12,883,059	$515,315	.35
CHARTER OAK	38	$927,849	$37,114	.02
DOW CITY	31	$237,942	$9,519	.01
MANILLA	44	$676,112	$26,990	.02
SCHLESWIG	52	$703,933	$28,148	.02
VAIL	25	$209,836	$8,381	.01
KIRON	22	$201,183	$8,049	.01
RICKETTS	13	$53,691	$2,147	.00
WESTSIDE	25	$312,528	$12,501	.01
NON-PERMIT	2	$1,876	$57	.00
OTHER	117	$1,157,435	$46,296	.03
* TOTAL COUNTY *	651	$17,365,444	$694,517	.47

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	[illegible]
DALLAS COUNTY				
PERRY	252	$11,234,277	$449,299	.[illegible]
ADEL*	105	$3,081,994	$123,281	.[illegible]
DALLAS CENTER	53	$880,339	$35,211	.[illegible]
DEXTER	28	$714,488	$28,580	.[illegible]
REDFIELD	35	$475,501	$19,020	.[illegible]
WAUKEE	55	$2,556,359	$102,236	.[illegible]
WOODWARD	46	$760,692	$30,293	.[illegible]
BOUTON	11	$173,423	$6,936	.[illegible]
DE SOTO	24	$307,473	$12,298	.[illegible]
GRANGER	29	$512,720	$20,507	.[illegible]
MINBURN	19	$196,877-	$7,871	.[illegible]
VAN METER	25	$771,935	$30,877	.[illegible]
NON-PERMIT	0	$0	$0	.[illegible]
OTHER	190	$2,232,851	$89,317	.[illegible]
* TOTAL COUNTY *	872	$23,898,929	$955,726	.[illegible]
DAVIS COUNTY				
BLOOMFIELD*	143	$5,235,008	$209,402	.[illegible]
DRAKESVILLE	14	$81,492	$3,259	.[illegible]
PULASKI	12	$106,240	$4,250	.[illegible]
NON-PERMIT	1	$14	$0	.[illegible]
OTHER	131	$1,100,598	$44,021	.[illegible]
* TOTAL COUNTY *	301	$6,523,352	$260,932	.[illegible]
DECATUR COUNTY				
LAMONI	87	$1,852,394	$74,092	.[illegible]
LEON*	89	$2,569,769	$102,758	.[illegible]
DECATUR CITY	14	$236,830	$9,472	.[illegible]
GARDEN GROVE	11	$46,927	$1,879	.[illegible]
GRAND RIVER	11	$65,272	$2,609	.[illegible]
WELDON	12	$67,209	$2,690	.[illegible]
NON-PERMIT	0	$0	$0	.[illegible]
OTHER	68	$305,933	$12,236	.[illegible]
* TOTAL COUNTY *	292	$5,144,334	$205,736	.[illegible]

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	218	$10,010,777	$400,420	.27
EARLVILLE	37	$572,838	$22,914	.02
EDGEWOOD	16	$545,166	$21,804	.01
HOPKINTON	32	$459,724	$18,389	.01
COLESBURG	25	$412,820	$16,509	.01
DELHI	30	$411,460	$16,460	.01
GREELEY	14	$164,003	$6,559	.00
RYAN	23	$134,650	$5,387	.00
NON-PERMIT	2	$3,055	$92	.00
OTHER	163	$2,074,717	$82,983	.06
* TOTAL COUNTY *	560	$14,789,210	$591,517	.40
DES MOINES COUNTY				
BURLINGTON*	786	$47,455,554	$1,898,062	1.27
MEDIAPOLIS	87	$1,986,820	$79,475	.05
WEST BURLINGTON	160	$8,918,998	$354,069	.24
DANVILLE	36	$878,386	$35,138	.02
NON-PERMIT	6	$10,374	$311	.00
OTHER	174	$2,353,135	$94,126	.06
* TOTAL COUNTY *	1,249	$61,603,267	$2,461,181	1.65
DICKINSON COUNTY				
MILFORD	131	$3,220,333	$128,813	.09
SPIRIT LAKE*	223	$10,640,986	$425,607	.29
ARNOLDS PARK	119	$2,182,219	$87,155	.06
LAKE PARK	59	$1,390,090	$55,577	.04
OKOBOJI	40	$3,736,202	$149,448	.10
SUPERIOR	11	$184,785	$7,392	.00
TERRIL	17	$209,848	$8,394	.01
NON-PERMIT	1	$1,439	$43	.00
OTHER	173	$2,408,888	$96,349	.06
* TOTAL COUNTY *	774	$23,974,790	$958,778	.64

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,634	$100,895,074	$4,035,479	2.70
CASCADE	94	$2,433,329	$97,334	.07
DYERSVILLE	154	$8,217,698	$328,703	.22
EPWORTH	33	$468,426	$18,733	.01
FARLEY	41	$715,078	$28,602	.02
BERNARD	21	$246,699	$9,867	.01
HOLY CROSS	18	$237,217	$9,490	.01
LUXEMBURG	19	$191,909	$7,674	.01
NEW VIENNA	22	$489,927	$19,597	.01
PEOSTA	14	$183,045	$7,321	.00
SHERRILL	11	$88,837	$3,552	.00
WORTHINGTON	20	$261,174	$10,449	.01
NON-PERMIT	19	$167,204	$5,019	.00
OTHER	225	$6,047,504	$241,898	.16
* TOTAL COUNTY *	2,325	$120,643,121	$4,823,718	3.23
EMMET COUNTY				
ESTHERVILLE*	268	$11,586,217	$463,433	.31
ARMSTRONG	76	$1,325,366	$53,002	.04
RINGSTED	26	$849,353	$33,977	.02
WALLINGFORD	16	$86,271	$3,435	.00
NON-PERMIT	3	$1,834	$56	.00
OTHER	70	$450,106	$18,004	.01
* TOTAL COUNTY *	459	$14,299,147	$571,907	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	262	$11,821,358	$472,135	.32
FAYETTE	54	$588,613	$23,545	.02
WEST UNION*	126	$4,963,711	$198,534	.13
ARLINGTON	24	$376,270	$15,051	.01
CLERMONT	28	$1,209,072	$48,363	.03
ELGIN	31	$704,302	$28,172	.02
HAWKEYE	28	$289,356	$11,565	.01
MAYNARD	18	$465,858	$18,636	.01
ST LUCAS	14	$226,625	$9,064	.01
WADENA	11	$53,352	$2,135	.00
WAUCOMA	16	$225,547	$9,021	.01
WESTGATE	11	$60,196	$2,407	.00
NON-PERMIT	4	$9,690	$291	.00
OTHER	162	$3,201,244	$128,055	.09
* TOTAL COUNTY *	789	$24,195,194	$966,974	.65
FLOYD COUNTY				
CHARLES CITY*	334	$13,828,017	$553,068	.37
NORA SPRINGS	72	$848,596	$33,940	.02
ROCKFORD	52	$691,323	$27,628	.02
FLOYD	15	$306,428	$12,219	.01
MARBLE ROCK	22	$253,265	$10,130	.01
RUDD	23	$193,562	$7,743	.01
NON-PERMIT	1	$10,514	$315	.00
OTHER	138	$1,404,265	$56,170	.04
* TOTAL COUNTY *	657	$17,535,970	$701,213	.47
FRANKLIN COUNTY				
HAMPTON*	218	$8,955,811	$358,234	.24
ACKLEY	11	$150,835	$6,033	.00
SHEFFIELD	54	$925,003	$36,989	.02
COULTER	16	$132,417	$5,298	.00
LATIMER	29	$316,107	$12,643	.01
NON-PERMIT	0	$0	$0	.00
OTHER	111	$1,105,789	$44,230	.03
* TOTAL COUNTY *	439	$11,585,962	$463,427	.31

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	66	$1,700,329	$68,012	.05
SIDNEY*	58	$817,706	$32,662	.02
TABOR	43	$544,048	$21,755	.01
FARRAGUT	23	$131,729	$5,234	.00
RANDOLPH	11	$69,772	$2,792	.00
RIVERTON	14	$143,864	$5,754	.00
NON-PERMIT	0	$0	$0	.00
OTHER	96	$3,188,305	$127,533	.09
* TOTAL COUNTY *	311	$6,595,753	$263,742	.18
GREENE COUNTY				
JEFFERSON*	217	$7,489,091	$299,524	.20
CHURDAN	28	$255,089	$10,204	.01
GRAND JCT	48	$1,097,885	$43,918	.03
SCRANTON	31	$507,194	$20,286	.01
PATON	20	$476,362	$19,056	.01
RIPPEY	19	$196,468	$7,859	.01
NON-PERMIT	1	$900	$27	.00
OTHER	58	$315,299	$12,614	.01
* TOTAL COUNTY *	422	$10,338,288	$413,488	.28
GRUNDY COUNTY				
GRUNDY CENTER*	126	$4,660,437	$186,418	.12
REINBECK	80	$1,643,358	$65,735	.04
CONRAD	55	$909,313	$36,373	.02
DIKE	38	$864,689	$34,567	.02
WELLSBURG	40	$790,856	$31,634	.02
BEAMAN	11	$143,923	$5,757	.00
HOLLAND	16	$70,187	$2,807	.00
NON-PERMIT	1	$764	$23	.00
OTHER	89	$631,593	$25,255	.02
* TOTAL COUNTY *	456	$9,715,120	$388,569	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	106	$3,498,150	$139,926	.09
PANORA	64	$2,041,538	$81,664	.05
STUART	61	$1,379,388	$55,176	.04
BAYARD	29	$334,121	$13,367	.01
CASEY	26	$341,700	$13,599	.01
BAGLEY	20	$113,719	$4,548	.00
JAMAICA	11	$75,004	$3,000	.00
MENLO	15	$169,630	$6,785	.00
YALE	17	$177,885	$7,117	.00
NON-PERMIT	0	$0	$0	.00
OTHER	65	$485,326	$19,420	.01
* TOTAL COUNTY *	414	$8,616,461	$344,602	.23
HAMILTON COUNTY				
WEBSTER CITY*	293	$11,313,277	$452,361	.30
JEWELL	44	$1,662,381	$66,497	.04
STRATFORD	40	$900,982	$36,041	.02
WILLIAMS	35	$978,647	$39,148	.03
BLAIRSBURG	15	$163,884	$6,556	.00
ELLSWORTH	24	$386,762	$15,470	.01
KAMRAR	12	$89,530	$3,581	.00
STANHOPE	25	$250,055	$10,003	.01
NON-PERMIT	0	$0	$0	.00
OTHER	105	$1,259,644	$50,385	.03
* TOTAL COUNTY *	593	$17,005,162	$680,042	.46
HANCOCK COUNTY				
BRITT	104	$2,774,828	$110,995	.07
GARNER*	119	$5,211,269	$208,422	.14
KANAWHA	45	$1,326,428	$53,053	.04
KLEMME	32	$359,156	$14,364	.01
CORWITH	23	$395,262	$15,810	.01
CRYSTAL LAKE	12	$114,219	$4,569	.00
GOODELL	11	$42,521	$1,700	.00
WODEN	17	$310,706	$12,428	.01
FOREST CITY	12	$139,048	$5,563	.00
NON-PERMIT	0	$0	$0	.00
OTHER	90	$697,362	$27,892	.02
* TOTAL COUNTY *	465	$11,370,799	$454,796	.30

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	295	$11,609,895	$464,295	.31
ACKLEY	83	$1,492,653	$59,705	.04
ELDORA*	147	$3,618,773	$144,746	.10
ALDEN	36	$854,570	$34,185	.02
HUBBARD	51	$1,063,839	$42,525	.03
RADCLIFFE	28	$414,697	$16,583	.01
STEAMBOAT ROCK	19	$168,021	$6,722	.00
UNION	34	$858,226	$34,327	.02
NON-PERMIT	4	$29,903	$897	.00
OTHER	159	$2,463,858	$98,555	.07
* TOTAL COUNTY *	856	$22,574,435	$902,540	.60
HARRISON COUNTY				
DUNLAP	63	$1,193,420	$47,735	.03
LOGAN*	59	$1,238,806	$49,552	.03
MISSOURI VALLEY	133	$5,062,463	$202,490	.14
WOODBINE	63	$1,446,119	$57,824	.04
MAGNOLIA	11	$42,485	$1,699	.00
MONDAMIN	24	$149,513	$5,982	.00
PERSIA	19	$77,177	$3,087	.00
PISGAH	24	$156,616	$6,266	.00
NON-PERMIT	2	$5,137	$154	.00
OTHER	100	$1,479,454	$59,161	.04
* TOTAL COUNTY *	498	$10,851,190	$433,950	.29
HENRY COUNTY				
MT PLEASANT*	268	$15,285,785	$611,428	.41
NEW LONDON	66	$1,290,497	$51,621	.03
WAYLAND	41	$521,545	$20,863	.01
WINFIELD	52	$1,370,501	$54,824	.04
MT UNION	15	$103,445	$4,138	.00
OLDS	18	$403,987	$16,160	.01
SALEM	18	$130,135	$5,204	.00
NON-PERMIT	0	$0	$0	.00
OTHER	138	$2,664,781	$106,585	.07
* TOTAL COUNTY *	616	$21,770,676	$870,823	.58

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	191	$7,081,396	$283,051	.19
ELMA	37	$259,496	$10,380	.01
LIME SPRINGS	30	$329,082	$13,165	.01
RICEVILLE	19	$427,106	$17,085	.01
CHESTER	20	$189,456	$7,577	.01
PROTIVIN	26	$415,712	$16,630	.01
NON-PERMIT	1	$438	$13	.00
OTHER	88	$481,830	$19,262	.01
* TOTAL COUNTY *	412	$9,184,516	$367,163	.25
HUMBOLDT COUNTY				
HUMBOLDT	214	$9,650,624	$386,025	.26
DAKOTA CITY*	29	$299,039	$11,963	.01
GILMORE CITY	12	$222,981	$8,919	.01
LIVERMORE	24	$311,868	$12,475	.01
BODE	20	$166,892	$6,676	.00
RENWICK	23	$423,599	$16,945	.01
NON-PERMIT	4	$185,484	$5,565	.00
OTHER	101	$610,372	$24,378	.02
* TOTAL COUNTY *	427	$11,870,859	$472,946	.32
IDA COUNTY				
HOLSTEIN	75	$1,620,294	$64,804	.04
IDA GROVE*	141	$6,785,275	$271,407	.18
BATTLE CREEK	38	$434,065	$17,364	.01
ARTHUR	15	$119,494	$4,779	.00
GALVA	18	$148,036	$5,919	.00
NON-PERMIT	2	$10,467	$314	.00
OTHER	44	$112,464	$4,498	.00
* TOTAL COUNTY *	333	$9,230,095	$369,085	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	105	$3,491,352	$139,654	.09
NORTH ENGLISH	45	$853,709	$34,147	.02
WILLIAMSBURG	113	$6,663,505	$266,538	.18
VICTOR	51	$925,602	$37,024	.02
LADORA	14	$50,905	$2,035	.00
MILLERSBURG	13	$161,927	$6,477	.00
PARNELL	12	$72,414	$2,896	.00
NON-PERMIT	1	$1,350	$41	.00
OTHER	231	$7,655,867	$306,232	.21
* TOTAL COUNTY *	585	$19,876,631	$795,044	.53
JACKSON COUNTY				
MAQUOKETA*	277	$9,711,296	$388,444	.26
BELLEVUE	109	$2,356,670	$94,125	.06
PRESTON	54	$1,890,433	$75,608	.05
SABULA	29	$413,580	$16,496	.01
ANDREW	14	$136,621	$5,464	.00
BALDWIN	10	$48,376	$1,936	.00
LA MOTTE	22	$434,058	$17,324	.01
MILES	23	$541,216	$21,649	.01
NON-PERMIT	2	$498	$15	.00
OTHER	176	$2,127,522	$85,092	.06
* TOTAL COUNTY *	716	$17,660,270	$706,153	.47
JASPER COUNTY				
NEWTON*	514	$25,561,603	$1,022,388	.69
COLFAX	74	$3,473,163	$138,924	.09
MONROE	70	$1,724,162	$68,967	.05
BAXTER	35	$475,028	$18,995	.01
KELLOGG	22	$277,735	$11,109	.01
PRAIRIE CITY	48	$1,741,634	$69,633	.05
LYNNVILLE	25	$268,283	$10,732	.01
MINGO	15	$120,076	$4,804	.00
SULLY	37	$1,691,464	$67,659	.05
NON-PERMIT	6	$4,819	$144	.00
OTHER	203	$1,855,037	$74,197	.05
* TOTAL COUNTY *	1,049	$37,193,004	$1,487,552	1.00

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	412	$16,755,180	$669,940	.45
BATAVIA	19	$175,495	$7,020	.00
LIBERTYVILLE	15	$179,865	$7,195	.00
LOCKRIDGE	11	$154,764	$6,191	.00
PACKWOOD	19	$194,576	$7,782	.01
NON-PERMIT	0	$0	$0	.00
OTHER	112	$1,100,345	$43,998	.03
* TOTAL COUNTY *	588	$18,560,225	$742,126	.50
JOHNSON COUNTY				
IOWA CITY*	1,142	$92,546,627	$3,701,319	2.48
CORALVILLE	264	$20,592,870	$823,704	.55
LONE TREE	44	$486,898	$19,475	.01
OXFORD	31	$391,715	$15,663	.01
SOLON	50	$1,069,595	$42,783	.03
HILLS	17	$476,197	$19,049	.01
NORTH LIBERTY	45	$968,938	$38,742	.03
SWISHER	25	$528,149	$21,126	.01
TIFFIN	15	$454,826	$18,192	.01
NON-PERMIT	9	$17,506	$524	.00
OTHER	269	$3,923,140	$156,913	.11
* TOTAL COUNTY *	1,911	$121,456,461	$4,857,490	3.25
JONES COUNTY				
ANAMOSA*	154	$8,518,414	$340,712	.23
MONTICELLO	207	$8,589,473	$343,550	.23
OLIN	44	$448,528	$17,930	.01
OXFORD JCT	37	$248,692	$9,947	.01
WYOMING	39	$576,687	$22,982	.02
ONSLOW	18	$75,023	$3,001	.00
NON-PERMIT	2	$16,819	$505	.00
OTHER	230	$2,361,042	$94,439	.06
* TOTAL COUNTY *	731	$20,834,678	$833,066	.56

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	55	$585,609	$23,425	.02
SIGOURNEY*	109	$3,859,071	$154,342	.10
DELTA	11	$28,909	$1,155	.00
HEDRICK	44	$380,107	$15,205	.01
RICHLAND	35	$586,660	$23,464	.02
WHAT CHEER	43	$477,257	$19,091	.01
GIBSON	10	$64,758	$2,591	.00
HARPER	10	$88,406	$3,535	.00
KESWICK	16	$365,011	$14,599	.01
OLLIE	11	$49,417	$1,978	.00
SOUTH ENGLISH	11	$140,873	$5,634	.00
NON-PERMIT	0	$0	$0	.00
OTHER	132	$1,546,073	$61,836	.04
* TOTAL COUNTY *	487	$8,172,151	$326,855	.22
KOSSUTH COUNTY				
ALGONA*	306	$16,062,392	$642,485	.43
BANCROFT	49	$1,886,329	$75,457	.05
BURT	22	$252,164	$10,087	.01
LU VERNE	16	$114,043	$4,562	.00
SWEA CITY	47	$647,941	$25,918	.02
TITONKA	42	$985,345	$39,414	.03
WESLEY	26	$613,549	$24,542	.02
WHITTEMORE	37	$532,448	$21,295	.01
FENTON	22	$273,798	$10,942	.01
LAKOTA	18	$144,614	$5,781	.00
LEDYARD	15	$132,308	$5,281	.00
LONE ROCK	10	$78,984	$3,161	.00
NON-PERMIT	1	$436	$13	.00
OTHER	148	$1,563,438	$62,510	.04
* TOTAL COUNTY *	759	$23,287,789	$931,448	.62

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	360	$17,422,613	$696,692	.47
KEOKUK	449	$23,469,733	$938,658	.63
DONNELLSON	59	$1,299,609	$51,904	.03
MONTROSE	33	$344,639	$13,784	.01
WEST POINT	55	$960,709	$38,430	.03
ST PAUL	13	$550,096	$22,004	.01
HOUGHTON	14	$603,515	$24,140	.02
NON-PERMIT	3	$13,363	$412	.00
OTHER	258	$6,238,957	$249,559	.17
* TOTAL COUNTY *	1,244	$50,903,234	$2,035,583	1.36
LINN COUNTY				
CEDAR RAPIDS*	3,153	$259,414,753	$10,373,415	6.95
MARION	493	$23,431,475	$936,939	.63
CENTER POINT	52	$1,268,157	$50,726	.03
CENTRAL CITY	58	$666,922	$26,657	.02
HIAWATHA	101	$3,719,692	$148,721	.10
LISBON	60	$747,928	$29,918	.02
MT VERNON	105	$3,772,981	$150,912	.10
COGGON	41	$605,596	$23,195	.02
FAIRFAX	37	$489,343	$17,370	.01
SPRINGVILLE	34	$582,621	$20,732	.01
WALKER	35	$499,269	$18,296	.01
ALBURNETTE	23	$228,505	$9,141	.01
ELY	30	$497,925	$19,919	.01
PALO	24	$294,695	$11,784	.01
ROBINS	11	$47,339	$1,892	.00
NON-PERMIT	35	$578,424	$17,355	.01
OTHER	264	$4,901,846	$195,570	.13
* TOTAL COUNTY *	4,556	$301,747,471	$12,052,542	8.08

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	86	$2,427,263	$97,091	.07
WAPELLO*	98	$2,281,936	$91,277	.06
MORNING SUN	40	$810,622	$32,424	.02
GRANDVIEW	13	$172,137	$6,885	.00
OAKVILLE	21	$258,119	$10,324	.01
NON-PERMIT	0	$0	$0	.00
OTHER	85	$744,257	$29,756	.02
* TOTAL COUNTY *	343	$6,694,334	$267,757	.18
LUCAS COUNTY				
CHARITON*	204	$6,754,802	$270,192	.18
RUSSELL	19	$143,734	$5,736	.00
LUCAS	12	$76,541	$3,061	.00
NON-PERMIT	1	$12,424	$373	.00
OTHER	76	$1,493,036	$59,719	.04
* TOTAL COUNTY *	312	$8,480,537	$339,081	.23
LYON COUNTY				
ROCK RAPIDS*	112	$4,080,605	$163,223	.11
GEORGE	56	$997,399	$39,867	.03
DOON	33	$433,695	$17,347	.01
INWOOD	43	$867,013	$34,675	.02
LARCHWOOD	42	$544,255	$21,770	.01
LITTLE ROCK	15	$173,486	$6,991	.00
LESTER	20	$323,745	$12,950	.01
NON-PERMIT	1	$5,689	$171	.00
OTHER	106	$898,688	$35,929	.02
* TOTAL COUNTY *	428	$8,324,575	$332,873	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MADISON COUNTY				
WINTERSET*	166	$6,389,245	$255,546	.17
EARLHAM	34	$454,317	$18,170	.01
MACKSBURG	10	$28,660	$1,146	.00
ST CHARLES	21	$266,426	$10,655	.01
TRURO	20	$120,402	$4,816	.00
NON-PERMIT	0	$0	$0	.00
OTHER	108	$919,844	$36,796	.02
* TOTAL COUNTY *	359	$8,178,894	$327,129	.22
MAHASKA COUNTY				
OSKALOOSA*	467	$24,235,271	$969,137	.65
NEW SHARON	65	$782,216	$31,277	.02
UNIVERSITY PARK	10	$12,659	$506	.00
BARNES CITY	12	$65,638	$2,626	.00
FREMONT	22	$185,649	$7,426	.00
NON-PERMIT	4	$10,801	$324	.00
OTHER	178	$1,495,404	$59,806	.04
* TOTAL COUNTY *	758	$26,787,638	$1,071,102	.72
MARION COUNTY				
KNOXVILLE*	255	$14,205,574	$568,206	.38
PELLA	259	$12,530,542	$501,223	.34
PLEASANTVILLE	58	$1,071,377	$42,856	.03
BUSSEY	20	$124,686	$4,986	.00
MELCHER	32	$415,573	$16,623	.01
NON-PERMIT	1	$1,022	$31	.00
OTHER	215	$2,961,525	$118,458	.08
* TOTAL COUNTY *	840	$31,310,299	$1,252,383	.84

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	797	$44,637,462	$1,785,396	1.20
STATE CENTER	62	$749,198	$29,953	.02
ALBION	14	$213,499	$8,539	.01
GILMAN	27	$396,741	$15,868	.01
MELBOURNE	26	$226,526	$9,059	.01
LAUREL	18	$232,257	$9,289	.01
LE GRAND	29	$298,676	$11,948	.01
RHODES	11	$51,646	$2,066	.00
NON-PERMIT	5	$25,077	$752	.00
OTHER	159	$2,428,429	$97,109	.07
* TOTAL COUNTY *	1,148	$49,259,461	$1,969,979	1.32
MILLS COUNTY				
GLENWOOD*	136	$6,088,184	$243,392	.16
MALVERN	45	$650,336	$26,002	.02
EMERSON	28	$371,966	$14,876	.01
PACIFIC JCT	10	$32,169	$1,286	.00
HENDERSON	14	$62,065	$2,483	.00
NON-PERMIT	1	$2,943	$88	.00
OTHER	90	$821,850	$32,877	.02
* TOTAL COUNTY *	324	$8,029,513	$321,004	.22
MITCHELL COUNTY				
OSAGE*	156	$4,934,327	$197,372	.13
ST ANSGAR	53	$2,311,562	$92,465	.06
RICEVILLE	31	$446,603	$17,864	.01
STACYVILLE	31	$701,555	$28,065	[illegible]
NON-PERMIT	1	$862	$26	.00
OTHER	117	$1,026,827	$41,070	.03
* TOTAL COUNTY *	389	$9,421,736	$376,862	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONONA COUNTY				
ONAWA*	143	$5,703,281	$228,133	.15
MAPLETON	93	$2,506,415	$100,254	.07
UTE	38	$356,642	$14,267	.01
WHITING	27	$251,451	$10,059	.01
BLENCOE	16	$149,414	$5,955	.00
CASTANA	12	$43,237	$1,730	.00
MOORHEAD	22	$285,628	$11,420	.01
SOLDIER	20	$147,596	$5,904	.00
NON-PERMIT	0	$0	$0	.00
OTHER	66	$658,102	$26,326	.02
* TOTAL COUNTY *	437	$10,101,766	$404,048	.27
MONROE COUNTY				
ALBIA*	168	$5,342,110	$213,679	.14
LOVILIA	27	$236,441	$9,459	.01
NON-PERMIT	2	$4,673	$140	.00
OTHER	70	$1,476,061	$59,044	.04
* TOTAL COUNTY *	267	$7,059,285	$282,322	.19
MONTGOMERY COUNTY				
RED OAK*	273	$12,231,695	$488,856	.33
VILLISCA	59	$795,338	$31,668	.02
STANTON	36	$715,809	$28,632	.02
ELLIOTT	21	$172,639	$6,905	.00
NON-PERMIT	0	$0	$0	.00
OTHER	79	$649,455	$25,980	.02
* TOTAL COUNTY *	468	$14,564,936	$582,041	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MUSCATINE COUNTY				
MUSCATINE*	687	$35,126,918	$1,404,709	.94
WEST LIBERTY	107	$2,830,547	$113,217	.08
WILTON	103	$6,432,533	$257,303	.17
ATALISSA	15	$96,488	$3,859	.00
CONESVILLE	15	$135,119	$5,398	.00
NICHOLS	19	$541,870	$21,676	.01
NON-PERMIT	3	$38,691	$1,161	.00
OTHER	176	$1,332,483	$53,304	.04
* TOTAL COUNTY *	1,125	$46,534,649	$1,860,627	1.25
OBRIEN COUNTY				
SHELDON	222	$9,555,475	$382,103	.26
HARTLEY	85	$1,380,585	$55,222	.04
PAULLINA	80	$1,431,493	$57,258	.04
PRIMGHAR*	56	$1,208,499	$48,300	.03
SANBORN	60	$1,144,332	$45,771	.03
SUTHERLAND	43	$440,808	$17,633	.01
ARCHER	10	$152,598	$6,102	.00
NON-PERMIT	1	$75	$2	.00
OTHER	101	$804,187	$32,162	.02
* TOTAL COUNTY *	658	$16,118,052	$644,553	.43
OSCEOLA COUNTY				
SIBLEY*	134	$3,911,308	$156,448	.10
ASHTON	24	$289,598	$11,583	.01
OCHEYEDAN	31	$400,528	$16,021	.01
MELVIN	20	$482,363	$19,293	.01
NON-PERMIT	0	$0	$0	.00
OTHER	69	$487,055	$19,486	.01
* TOTAL COUNTY *	278	$5,570,852	$222,831	.15

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PAGE COUNTY				
CLARINDA*	204	$8,861,435	$354,435	.24
SHENANDOAH	276	$8,864,932	$354,588	.24
ESSEX	33	$269,886	$10,794	.01
BRADDYVILLE	12	$47,537	$1,902	.00
COIN	14	$101,440	$4,057	.00
COLLEGE SPRINGS	11	$55,342	$2,214	.00
NON-PERMIT	3	$10,275	$307	.00
OTHER	83	$565,854	$22,637	.02
* TOTAL COUNTY *	636	$18,776,701	$750,934	.50
PALO ALTO COUNTY				
EMMETSBURG*	173	$4,994,474	$199,762	.13
GRAETTINGER	46	$610,276	$24,413	.02
RUTHVEN	34	$721,755	$28,868	.02
WEST BEND	49	$1,607,800	$64,312	.04
AYRSHIRE	14	$93,449	$3,738	.00
CYLINDER	11	$131,503	$5,261	.00
MALLARD	23	$206,907	$8,276	.01
NON-PERMIT	1	$90	$3	.00
OTHER	62	$525,140	$21,007	.01
* TOTAL COUNTY *	413	$8,891,394	$355,640	.24
PLYMOUTH COUNTY				
LE MARS*	317	$14,363,763	$574,412	.38
AKRON	68	$1,573,506	$62,943	.04
KINGSLEY	81	$1,581,397	$63,255	.04
REMSEN	88	$1,700,125	$67,994	.05
MERRILL	37	~~$433,636~~	$17,347	.01
BRUNSVILLE	12	$85,309	$3,412	.00
HINTON	25	$453,766	$18,151	.01
OYENS	11	$45,959	$1,839	.00
NON-PERMIT	3	$559	$16	.00
OTHER	136	$945,376	$37,768	.03
* TOTAL COUNTY *	778	$21,183,396	$847,137	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POCAHONTAS COUNTY				
FONDA	40	$650,831	$26,035	.02
LAURENS	91	$1,823,599	$72,931	.05
POCAHONTAS*	137	$3,051,222	$121,827	.08
GILMORE CITY	18	$438,049	$17,520	.01
ROLFE	43	$827,520	$33,096	.02
HAVELOCK	12	$211,545	$8,461	.01
PALMER	20	$190,424	$7,617	.01
VARINA	10	$30,792	$1,231	.00
NON-PERMIT	0	$0	$0	.00
OTHER	80	$444,990	$17,805	.01
* TOTAL COUNTY *	451	$7,668,972	$306,523	.21
POLK COUNTY				
DES MOINES*	6,181	$601,574,827	$24,042,678	16.11
WEST DES MOINES	818	$70,977,625	$2,838,765	1.90
URBANDALE	198	$11,126,835	$445,062	.30
ALTOONA	157	$12,294,930	$491,776	.33
ANKENY	407	$20,058,592	$802,241	.54
CLIVE	45	$2,552,544	$102,102	.07
GRIMES	78	$2,492,569	$99,707	.07
MITCHELLVILLE	41	$694,684	$26,262	.02
POLK CITY	45	$614,680	$22,229	.01
BONDURANT	41	$628,700	$24,573	.02
ELKHART	14	$239,122	$9,563	.01
RUNNELLS	32	$586,853	$22,725	.02
JOHNSTON	91	$3,765,989	$150,532	.10
NON-PERMIT	100	$730,003	$21,901	.01
OTHER	126	$4,411,117	$176,422	.12
* TOTAL COUNTY *	8,374	$732,749,070	$29,276,538	19.62

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,118	$68,040,845	$2,721,581	1.82
AVOCA	90	$3,755,992	$150,232	.10
CARTER LAKE	53	$1,304,190	$52,165	.03
OAKLAND	66	$1,320,608	$52,808	.04
CARSON	28	$263,607	$10,543	.01
NEOLA	40	$754,661	$30,188	.02
WALNUT	44	$685,907	$27,432	.02
CRESCENT	16	$604,674	$24,188	.02
HANCOCK	13	$163,577	$6,520	.00
MACEDONIA	17	$815,894	$32,637	.02
MINDEN	29	$455,127	$18,207	.01
TREYNOR	34	$654,231	$26,172	.02
UNDERWOOD	27	$465,679	$18,627	.01
NON-PERMIT	8	$14,311	$430	.00
OTHER	259	$10,982,790	$439,288	.29
* TOTAL COUNTY *	1,842	$90,282,043	$3,611,018	2.42
POWESHIEK COUNTY				
GRINNELL	281	$15,866,506	$634,614	.43
BROOKLYN	83	$4,118,794	$164,746	.11
MONTEZUMA*	99	$3,098,157	$123,910	.08
VICTOR	10	$537,052	$21,464	.01
DEEP RIVER	16	$176,097	$7,045	.00
MALCOM	16	$196,400	$7,855	.01
NON-PERMIT	1	$2,800	$84	.00
OTHER	138	$1,530,663	$61,229	.04
* TOTAL COUNTY *	644	$25,526,469	$1,020,947	.68
RINGGOLD COUNTY				
MOUNT AYR*	101	$3,548,072	$141,918	.10
DIAGONAL	19	$154,287	$6,173	.00
ELLSTON	10	$49,984	$1,999	.00
KELLERTON	19	$106,525	$4,264	.00
TINGLEY	13	$113,549	$4,542	.00
NON-PERMIT	0	$0	$0	.00
OTHER	54	$355,669	$14,224	.01
* TOTAL COUNTY *	216	$4,328,086	$173,120	.12

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SAC	COUNTY				
SAC CITY*		135	$3,973,818	$158,951	.11
LAKE VIEW		77	$1,609,120	$64,365	.04
ODEBOLT		59	$787,893	$31,515	.02
EARLY		24	$319,324	$12,773	.01
SCHALLER		43	$734,928	$29,396	.02
WALL LAKE		46	$1,174,754	$46,980	.03
AUBURN		22	$263,141	$10,526	.01
LYTTON		22	$281,668	$11,266	.01
NON-PERMIT		1	$526	$16	.00
OTHER		89	$1,064,601	$42,561	.03
* TOTAL COUNTY *		518	$10,209,773	$408,349	.27
SCOTT	COUNTY				
DAVENPORT*		2,471	$183,191,075	$7,326,180	4.91
BETTENDORF		636	$50,386,835	$2,015,413	1.35
BUFFALO		28	$555,552	$22,224	.01
LE CLAIRE		81	$821,362	$32,855	.02
BLUE GRASS		63	$897,548	$35,901	.02
ELDRIDGE		121	$4,890,825	$195,625	.13
PRINCETON		30	$638,652	$25,539	.02
WALCOTT		67	$3,014,408	$120,574	.08
DIXON		16	$126,826	$5,071	.00
DONAHUE		15	$255,382	$10,215	.01
LONG GROVE		17	$153,561	$6,141	.00
MCCAUSLAND		17	$161,426	$6,458	.00
NEW LIBERTY		11	$39,467	$1,579	.00
RIVERDALE		12	$250,206	$10,007	.01
NON-PERMIT		39	$357,983	$10,738	.01
OTHER		236	$4,217,540	$168,705	.11
* TOTAL COUNTY *		3,860	$249,958,648	$9,993,225	6.70

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHELBY COUNTY				
HARLAN*	258	$10,300,624	$412,013	.28
ELK HORN	39	$362,592	$14,501	.01
SHELBY	28	$316,523	$12,662	.01
DEFIANCE	25	$269,420	$10,777	.01
EARLING	30	$268,969	$10,757	.01
IRWIN	32	$412,733	$16,510	.01
PANAMA	19	$144,853	$5,796	.00
PORTSMOUTH	16	$229,342	$9,175	.01
WESTPHALIA	10	$135,012	$5,400	.00
NON-PERMIT	1	$8,380	$251	.00
OTHER	90	$966,824	$38,665	.03
* TOTAL COUNTY *	548	$13,415,272	$536,507	.36
SIOUX COUNTY				
HAWARDEN	129	$3,010,719	$120,365	.08
ALTON	51	$938,991	$37,561	.03
HULL	79	$1,226,437	$49,056	.03
ORANGE CITY*	156	$5,851,559	$234,057	.16
ROCK VALLEY	134	$4,756,836	$190,200	.13
SIOUX CENTER	209	$6,603,717	$264,152	.18
BOYDEN	41	$420,998	$16,826	.01
HOSPERS	43	$788,357	$31,537	.02
IRETON	37	$1,329,119	$53,166	.04
GRANVILLE	23	$189,712	$7,590	.01
NON-PERMIT	7	$26,862	$806	.00
OTHER	186	$1,946,035	$77,835	.05
* TOTAL COUNTY *	1,095	$27,089,342	$1,083,151	.73

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
STORY COUNTY				
AMES	945	$64,324,850	$2,571,195	1.72
NEVADA*	196	$8,381,339	$335,176	.22
STORY CITY	115	$3,092,640	$123,701	.08
CAMBRIDGE	17	$127,362	$5,090	.00
COLO	34	$725,425	$29,016	.02
MAXWELL	37	$359,933	$14,384	.01
ROLAND	38	$474,857	$18,992	.01
SLATER	44	$1,594,799	$63,792	.04
ZEARING	34	$454,984	$18,171	.01
COLLINS	19	$155,138	$6,204	.00
GILBERT	20	$189,378	$7,575	.01
HUXLEY	61	$1,509,874	$60,394	.04
MCCALLSBURG	17	$89,438	$3,576	.00
NON-PERMIT	24	$140,174	$4,206	.00
OTHER	190	$2,767,248	$110,690	.07
* TOTAL COUNTY *	1,791	$84,387,439	$3,372,162	2.26
TAMA COUNTY				
TAMA	125	$4,990,387	$199,580	.13
DYSART	55	$1,048,665	$41,943	.03
TOLEDO*	105	$5,792,456	$231,616	.16
TRAER	79	$1,857,093	$74,283	.05
GARWIN	26	$211,416	$8,451	.01
GLADBROOK	54	$1,173,954	$46,907	.03
CHELSEA	29	$258,287	$10,332	.01
CLUTIER	15	$128,407	$5,136	.00
ELBERON	10	$67,780	$2,710	.00
MONTOUR	11	$150,527	$6,022	.00
NON-PERMIT	0	$0	$0	.00
OTHER	117	$605,456	$24,214	.02
* TOTAL COUNTY *	626	$16,284,428	$651,194	.44

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAYLOR COUNTY				
BEDFORD*	101	$1,580,842	$63,234	.04
LENOX	67	$1,867,563	$74,619	.05
CLEARFIELD	30	$233,902	$9,357	.01
NEW MARKET	23	$101,324	$4,052	.00
BLOCKTON	16	$138,379	$5,535	.00
NON-PERMIT	0	$0	$0	.00
OTHER	57	$127,914	$5,115	.00
* TOTAL COUNTY *	294	$4,049,924	$161,912	.11
UNION COUNTY				
CRESTON*	301	$13,706,078	$548,001	.37
AFTON	40	$545,515	$21,821	.01
LORIMOR	16	$134,563	$5,384	.00
NON-PERMIT	1	$492	$15	.00
OTHER	73	$470,692	$18,830	.01
* TOTAL COUNTY *	431	$14,857,340	$594,051	.40
VAN BUREN COUNTY				
KEOSAUQUA*	62	$819,096	$32,758	.02
BONAPARTE	30	$325,163	$13,006	.01
FARMINGTON	56	$634,919	$25,398	.02
MILTON	25	$184,465	$7,378	.00
BIRMINGHAM	24	$148,626	$5,946	.00
CANTRIL	25	$110,094	$4,402	.00
STOCKPORT	18	$217,253	$8,689	.01
NON-PERMIT	0	$0	$0	.00
OTHER	122	$858,508	$34,338	.02
* TOTAL COUNTY *	362	$3,298,124	$131,915	.09

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAPELLO COUNTY				
OTTUMWA*	790	$40,611,109	$1,622,703	1.09
ELDON	50	$484,617	$19,291	.01
EDDYVILLE	38	$405,807	$16,231	.01
AGENCY	32	$494,083	$19,762	.01
BLAKESBURG	17	$151,858	$6,074	.00
NON-PERMIT	4	$12,125	$364	.00
OTHER	154	$1,644,971	$65,803	.04
* TOTAL COUNTY *	1,085	$43,804,570	$1,750,228	1.17
WARREN COUNTY				
INDIANOLA*	331	$13,711,582	$548,416	.37
CARLISLE	71	$1,779,024	$71,160	.05
NORWALK	75	$1,332,263	$53,286	.04
MILO	16	$180,267	$7,210	.00
CUMMING	13	$69,218	$2,769	.00
HARTFORD	19	$90,485	$3,622	.00
LACONA	27	$310,482	$12,420	.01
MARTENSDALE	15	$196,757	$7,870	.01
NEW VIRGINIA	18	$290,165	$11,606	.01
ST MARYS	11	$78,504	$3,141	.00
NON-PERMIT	0	$0	$0	.00
OTHER	198	$2,141,052	$85,645	.06
* TOTAL COUNTY *	799	$20,179,799	$807,145	.59
WASHINGTON COUNTY				
WASHINGTON*	320	$13,777,322	$537,680	.36
KALONA	131	$3,998,291	$159,896	.11
BRIGHTON	36	$455,832	$18,218	.01
RIVERSIDE	34	$633,481	$25,339	.02
WELLMAN	60	$1,361,702	$54,465	.04
AINSWORTH	25	$314,048	$12,562	.01
CRAWFORDSVILLE	20	$146,744	$5,870	.00
WEST CHESTER	11	$24,799	$991	.00
NON-PERMIT	1	$1,276	$38	.00
OTHER	160	$1,694,486	$67,763	.05
* TOTAL COUNTY *	798	$22,407,981	$882,822	.59

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAYNE COUNTY				
CORYDON*	112	$2,495,080	$99,799	.07
SEYMOUR	39	$398,965	$15,934	.01
ALLERTON	28	$224,124	$8,966	.01
HUMESTON	48	$714,319	$28,570	.02
LINEVILLE	14	$156,598	$6,264	.00
NON-PERMIT	1	$12,900	$387	.00
OTHER	79	$577,882	$23,103	.02
* TOTAL COUNTY *	321	$4,579,868	$183,023	.12
WEBSTER COUNTY				
FT DODGE*	871	$57,667,423	$2,306,300	1.55
GOWRIE	70	$1,461,939	$58,302	.04
DAYTON	45	$627,604	$25,102	.02
LEHIGH	20	$413,184	$16,527	.01
OTHO	15	$92,198	$3,689	.00
BADGER	15	$132,982	$5,320	.00
CALLENDER	16	$104,417	$4,176	.00
CLARE	13	$102,036	$4,081	.00
DUNCOMBE	19	$157,663	$6,305	.00
HARCOURT	24	$662,155	$26,487	.02
MOORLAND	14	$75,619	$3,024	.00
VINCENT	13	$425,299	$17,013	.01
NON-PERMIT	9	$23,430	$703	.00
OTHER	217	$4,033,904	$161,357	.11
* TOTAL COUNTY *	1,361	$65,979,853	$2,638,386	1.77
WINNEBAGO COUNTY				
FOREST CITY*	145	$3,875,478	$154,946	.10
BUFFALO CENTER	66	$2,016,522	$80,570	.05
LAKE MILLS	106	$2,878,488	$115,138	.08
THOMPSON	26	$949,014	$37,960	.03
LELAND	16	$117,878	$4,715	.00
RAKE	23	$167,546	$6,701	.00
NON-PERMIT	2	$4,349	$130	.00
OTHER	85	$1,866,898	$74,674	.05
* TOTAL COUNTY *	469	$11,876,173	$474,834	.32

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNESHIEK COUNTY				
DECORAH*	328	$15,382,565	$615,064	.41
CALMAR	50	$1,319,378	$52,778	.04
OSSIAN	52	$962,830	$38,515	.03
FT. ATKINSON	31	$446,734	$17,869	.01
RIDGEWAY	22	$154,603	$6,183	.00
SPILLVILLE	21	$467,161	$18,668	.01
NON-PERMIT	3	$5,203	$161	.00
OTHER	180	$2,978,571	$119,114	.08
* TOTAL COUNTY *	687	$21,717,045	$868,352	.58
WOODBURY COUNTY				
SIOUX CITY*	2,021	$142,903,782	$5,715,929	3.83
MOVILLE	62	$2,620,840	$104,795	.07
ANTHON	46	$869,378	$34,775	.02
CORRECTIONVILLE	53	$624,712	$24,988	.02
DANBURY	29	$581,551	$23,262	.02
SERGEANT BLUFF	55	$1,224,779	$48,992	.03
SLOAN	43	$680,279	$27,211	.02
CUSHING	22	$97,353	$3,893	.00
LAWTON	23	$431,430	$17,256	.01
OTO	12	$94,795	$3,792	.00
PIERSON	27	$266,275	$10,627	.01
SALIX	14	$243,659	$9,747	.01
NON-PERMIT	28	$446,943	$13,411	.01
OTHER	135	$1,156,252	$46,233	.03
* TOTAL COUNTY *	2,570	$152,242,028	$6,084,911	4.08
WORTH COUNTY				
MANLY	50	$627,233	$25,092	.02
NORTHWOOD*	94	$2,773,511	$110,924	.07
FERTILE	21	$190,602	$7,622	.01
GRAFTON	23	$260,959	$10,440	.01
HANLONTOWN	10	$111,525	$4,459	.00
KENSETT	15	$194,356	$7,777	.01
NON-PERMIT	0	$0	$0	.00
OTHER	83	$3,064,610	$122,587	.08
* TOTAL COUNTY *	296	$7,222,796	$288,901	.19

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WRIGHT COUNTY				
CLARION*	151	$4,258,234	$170,322	.11
EAGLE GROVE	129	$4,594,131	$183,770	.12
BELMOND	121	$3,828,011	$153,120	.10
DOWS	38	$332,914	$13,317	.01
GOLDFIELD	35	$511,142	$20,442	.01
ROWAN	15	$106,737	$4,270	.00
WOOLSTOCK	11	$672,342	$26,894	.02
NON-PERMIT	1	$574	$17	.00
OTHER	82	$1,075,370	$43,015	.03
* TOTAL COUNTY *	583	$15,379,455	$615,167	.41
* LATE FILERS *	4,490	$39,016,464	$1,559,865	1.05
** GRAND TOTAL **	90,376	$3,733,883,046	$149,237,565	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

8/17/87 52860-1

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending September 30, 1986

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
receip gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sume gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events ex-
cept those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated o the state of Iowa,
such tax to be coll rator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

CPE-25929

THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1986

Computed tax during the third quarter of 1986 amounted to $159,249,226, an increase of 6.18 percent from the same quarter in 1985. The number of businesses filing returns decreased from 92,929 to 91,096 or -1.97 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Sales Tax by Business Group

During the third quarter of 1986, the Wholesale Goods Group showed the largest increase in computed tax with a 12.29 percent increase. The Building Materials Group followed with an increase of 9.74 percent. The number of businesses showed a decrease of 1.97 percent as compared with a decrease of 0.15 percent during the same period in 1985. Three business groups reported an increase in the number of filers. General Merchandise and Services showed the largest increase with 5.46 and 1.85 percent respectively, while the Food Dealers (-10.07 percent) and Utilities (-3.83 percent) Groups showed the largest decrease.

Business Group	# Bus. Sept 85	# Bus. Sept 86	% Change Tax	Computed Tax Sept 85	Computed Tax Sept 86	% Change Tax
Nonresidents	58	57	-1.72%	$ 110,362	$ 113,075	2.46%
Utilities	2,478	2,383	-3.83	22,266,759	23,015,598	3.36
Building Materials	2,498	2,411	-3.48	8,559,824	9,393,790	9.74
General Merchandise	1,519	1,602	5.46	16,711,325	18,331,688	9.70
Food Dealers	2,215	1,992	-10.07	9,582,781	9,605,657	.24
Motor Vehicle	5,285	5,139	-2.76	8,155,674	8,867,784	8.73
Apparel	2,202	2,169	-1.50	4,879,911	5,012,414	2.72
Home Furnishings	2,874	2,841	-1.15	4,882,728	5,264,296	7.81
Eating and Drinking	6,908	7,013	1.52	14,263,082	14,869,116	4.25
Specialty Retail	15,207	14,971	-1.55	11,084,993	11,613,358	4.77
Services	26,586	27,079	1.85	19,115,725	20,152,178	5.42
Wholesale Goods	8,082	7,873	-2.59	17,974,287	20,183,903	12.29
Miscellaneous	10,490	10,483	-.07	10,265,596	10,827,824	5.48
Late Filers	6,527	5,083	-22.12	2,125,092	1,998,545	-5.95
TOTALS	92,929	91,096	-1.97%	$149,978,139	$159,249,226	6.18%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1986

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	153	1.87%	$ 1,106,050	6.85%
Building Materials	167	2.04	272,180	1.68
General Merchandise	11	0.13	281,557	1.74
Food Dealers	21	0.26	17,940	0.11
Motor Vehicle	122	1.49	163,309	1.01
Apparel	54	0.66	48,002	0.30
Home Furnishings	227	2.76	379,100	2.34
Eating and Drinking	25	0.31	17,688	0.11
Specialty Retail	686	8.39	1,089,656	6.75
Services	1,298	15.87	2,148,803	13.30
Wholesale Goods	2,502	30.59	4,495,372	27.83
Miscellaneous	2,613	31.94	5,994,491	37.11
Late Filers	301	3.69	140,865	0.87
TOTAL	8,180	100.00%	$16,155,013	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1985 and 1986

Use Tax	September 1986	September 1985	% Change
Retailers			
Number of Returns	8,180	7,919	3.30%
Computed Tax	$16,155,013	$16,567,956	-2.49%
Motor Vehicle			
Number of Returns	178,857	172,750	3.54%
Computed Tax	$25,904,077	$23,203,011	11.64%
Consumers			
Number of Returns	4,807	4,751	1.18%
Computed Tax	$ 6,023,333	$ 5,557,530	8.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	57	$2,826,826	$113,075	.07
ADAIR COUNTY				
GREENFIELD*	124	$4,811,102	$192,442	.12
ADAIR	52	$2,191,828	$87,541	.05
STUART	26	$737,044	$29,479	.02
BRIDGEWATER	21	$247,904	$9,852	.01
FONTANELLE	34	$416,531	$16,661	.01
ORIENT	24	$281,997	$11,280	.01
NON-PERMIT	4	$47,147	$1,415	.00
OTHER	68	$791,692	$31,667	.02
* TOTAL COUNTY *	353	$9,525,245	$380,337	.23
ADAMS COUNTY				
CORNING*	116	$3,402,355	$136,052	.08
PRESCOTT	12	$100,258	$4,011	.00
NON-PERMIT	0	$0	$0	.00
OTHER	54	$723,855	$28,951	.02
* TOTAL COUNTY *	182	$4,226,468	$169,014	.10
ALLAMAKEE COUNTY				
WAUKON*	187	$7,093,736	$283,689	.17
LANSING	76	$1,794,393	$71,539	.04
POSTVILLE	87	$3,996,150	$159,808	.10
NEW ALBIN	33	$628,981	$25,158	.02
HARPERS FERRY	24	$318,258	$12,731	.01
WATERVILLE	11	$62,539	$2,503	.00
NON-PERMIT	5	$112,357	$3,371	.00
OTHER	119	$930,478	$37,214	.02
* TOTAL COUNTY *	542	$14,936,892	$596,013	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	263	$14,698,226	$587,732	.36
CINCINNATI	12	$34,690	$1,386	.00
MORAVIA	34	$328,311	$13,131	.01
MOULTON	30	$517,616	$20,703	.01
MYSTIC	21	$74,865	$2,993	.00
NON-PERMIT	4	$34,473	$1,035	.00
OTHER	115	$1,455,519	$58,218	.04
* TOTAL COUNTY *	479	$17,143,700	$685,198	.42
AUDUBON COUNTY				
AUDUBON*	141	$5,224,114	$208,919	.13
EXIRA	52	$698,051	$27,924	.02
KIMBALLTON	23	$229,418	$9,177	.01
NON-PERMIT	4	$21,999	$660	.00
OTHER	79	$414,219	$16,540	.01
* TOTAL COUNTY *	299	$6,587,801	$263,220	.16
BENTON COUNTY				
BELLE PLAINE	117	$3,455,673	$138,227	.08
VINTON*	220	$7,812,456	$312,492	.19
BLAIRSTOWN	40	$884,205	$35,369	.02
SHELLSBURG	27	$334,005	$13,361	.01
VAN HORNE	35	$333,935	$13,351	.01
ATKINS	25	$418,501	$16,740	.01
GARRISON	20	$167,177	$6,687	.00
KEYSTONE	31	$1,515,900	$60,636	.04
MT AUBURN	10	$125,860	$5,034	.00
NEWHALL	33	$372,311	$14,893	.01
NORWAY	25	$603,195	$24,062	.01
URBANA	21	$225,469	$9,021	.01
WALFORD	12	$183,430	$7,338	.00
NON-PERMIT	3	$17,266	$518	.00
OTHER	150	$1,274,035	$50,951	.03
* TOTAL COUNTY *	769	$17,723,418	$708,680	.43

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,849	$124,739,327	$4,989,068	3.03
CEDAR FALLS	860	$45,922,164	$1,836,048	1.11
EVANSDALE	89	$1,552,828	$62,029	.04
ELK RUN HTS	11	$173,568	$6,928	.00
HUDSON	66	$1,552,373	$62,094	.04
LA PORTE CITY	96	$1,650,547	$65,994	.04
DUNKERTON	33	$613,189	$24,526	.01
JANESVILLE	16	$259,685	$10,387	.01
GILBERTVILLE	27	$318,364	$12,736	.01
RAYMOND	16	$240,249	$9,588	.01
NON-PERMIT	16	$95,803	$2,875	.00
OTHER	97	$2,516,917	$100,675	.06
* TOTAL COUNTY *	3,176	$179,635,014	$7,182,948	4.36
BOONE COUNTY				
BOONE*	425	$17,841,463	$713,618	.43
MADRID	79	$2,055,724	$82,226	.05
OGDEN	82	$1,693,080	$67,722	.04
BOXHOLM	14	$232,636	$9,305	.01
NON-PERMIT	2	$12,349	$371	.00
OTHER	151	$2,139,800	$85,597	.05
* TOTAL COUNTY *	753	$23,975,052	$958,839	.58
BREMER COUNTY				
WAVERLY*	288	$12,595,875	$503,726	.31
SUMNER	104	$3,281,061	$131,235	.08
TRIPOLI	60	$935,222	$37,410	.02
DENVER	72	$1,615,591	$64,628	.04
JANESVILLE	28	$478,549	$19,144	.01
READLYN	40	$815,533	$32,620	.02
FREDERIKA	12	$61,837	$2,472	.00
PLAINFIELD	24	$403,376	$16,137	.01
NON-PERMIT	1	$949	$28	.00
OTHER	135	$2,339,195	$93,568	.06
* TOTAL COUNTY *	764	$22,527,188	$900,968	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	245	$10,789,606	$431,492	.26
JESUP	83	$2,040,101	$81,605	.05
FAIRBANK	44	$815,205	$32,612	.02
HAZLETON	30	$240,498	$9,619	.01
LAMONT	27	$196,212	$7,836	.00
WINTHROP	42	$790,191	$31,612	.02
AURORA	15	$178,674	$7,147	.00
BRANDON	23	$163,408	$6,537	.00
QUASQUETON	15	$212,372	$8,495	.01
ROWLEY	14	$53,726	$2,149	.00
NON-PERMIT	3	$32,370	$972	.00
OTHER	145	$2,169,033	$86,753	.05
* TOTAL COUNTY *	686	$17,681,396	$706,829	.43
BUENA VISTA COUNTY				
STORM LAKE*	389	$19,060,388	$762,357	.46
ALTA	73	$3,109,369	$124,374	.08
ALBERT CITY	40	$1,586,593	$63,461	.04
MARATHON	15	$230,816	$9,227	.01
NEWELL	45	$943,422	$37,734	.02
SIOUX RAPIDS	56	$1,379,281	$55,173	.03
LAKESIDE	11	$100,855	$4,033	.00
REMBRANDT	20	$149,427	$5,978	.00
LINN GROVE	14	$71,748	$2,871	.00
NON-PERMIT	5	$46,998	$1,410	.00
OTHER	85	$1,053,214	$42,127	.03
* TOTAL COUNTY *	753	$27,732,111	$1,108,745	.67

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	61	$1,064,086	$42,567	.03
GREENE	68	$1,836,293	$73,444	.04
PARKERSBURG	85	$1,779,195	$71,170	.04
SHELL ROCK	63	$1,008,375	$40,335	.02
ALLISON*	62	$2,601,996	$104,078	.06
APLINGTON	48	$742,532	$29,699	.02
DUMONT	35	$828,457	$33,104	.02
NEW HARTFORD	28	$364,053	$14,542	.01
NON-PERMIT	2	$16,142	$484	.00
OTHER	142	$1,207,547	$48,266	.03
* TOTAL COUNTY *	594	$11,448,676	$457,689	.28
CALHOUN COUNTY				
LAKE CITY	97	$2,317,354	$92,698	.06
MANSON	76	$2,456,245	$98,251	.06
ROCKWELL CITY*	116	$2,908,553	$116,325	.07
LOHRVILLE	33	$307,813	$12,315	.01
POMEROY	39	$854,212	$34,169	.02
FARNHAMVILLE	24	$917,529	$36,699	.02
NON-PERMIT	2	$70,272	$2,108	.00
OTHER	91	$463,269	$18,524	.01
* TOTAL COUNTY *	478	$10,295,247	$411,089	.25
CARROLL COUNTY				
CARROLL*	385	$22,456,961	$897,975	.55
COON RAPIDS	72	$1,434,491	$57,379	.03
MANNING	81	$2,362,826	$94,510	.06
BREDA	42	$1,030,233	$41,211	.03
GLIDDEN	39	$1,222,042	$48,885	.03
ARCADIA	23	$420,971	$16,839	.01
DEDHAM	17	$267,717	$10,707	.01
HALBUR	15	$804,561	$32,183	.02
TEMPLETON	24	$639,519	$25,581	.02
NON-PERMIT	1	$649	$19	.00
OTHER	101	$816,580	$32,660	.02
* TOTAL COUNTY *	800	$31,456,550	$1,257,949	.76

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	344	$15,335,549	$612,760	.37
ANITA	68	$1,025,178	$41,006	.02
GRISWOLD	75	$1,498,326	$59,932	.04
LEWIS	23	$179,191	$7,170	.00
CUMBERLAND	26	$256,113	$10,248	.01
MASSENA	27	$640,036	$25,601	.02
WIOTA	10	$96,713	$3,870	.00
NON-PERMIT	2	$5,900	$177	.00
OTHER	101	$1,153,009	$46,099	.03
* TOTAL COUNTY *	676	$20,190,015	$806,863	.49
CEDAR COUNTY				
TIPTON*	173	$6,675,890	$267,037	.16
DURANT	89	$2,392,638	$95,639	.06
MECHANICSVILLE	33	$454,290	$18,170	.01
WEST BRANCH	79	$1,018,753	$40,749	.02
CLARENCE	49	$880,246	$35,138	.02
LOWDEN	50	$1,017,287	$40,693	.02
STANWOOD	39	$743,712	$29,722	.02
BENNETT	28	$482,636	$19,304	.01
NON-PERMIT	1	$7,262	$218	.00
OTHER	133	$1,937,469	$77,481	.05
* TOTAL COUNTY *	674	$15,610,183	$624,151	.38
CERRO GORDO COUNTY				
MASON CITY*	996	$67,756,172	$2,709,965	1.64
CLEAR LAKE	304	$12,765,122	$510,571	.31
VENTURA	32	$362,848	$14,513	.01
ROCKWELL	44	$571,671	$22,865	.01
MESERVEY	16	$96,697	$3,868	.00
PLYMOUTH	11	$121,574	$4,864	.00
SWALEDALE	16	$120,434	$4,815	.00
THORNTON	27	$302,887	$12,116	.01
NON-PERMIT	10	$205,333	$6,161	.00
OTHER	135	$2,532,736	$101,312	.06
* TOTAL COUNTY *	1,591	$84,835,474	$3,391,050	2.06

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	278	$12,373,357	$494,901	.30
MARCUS	65	$1,744,829	$69,793	.04
AURELIA	48	$700,296	$28,012	.02
CLEGHORN	18	$153,331	$6,132	.00
MERIDEN	10	$84,019	$3,361	.00
QUIMBY	22	$478,866	$19,154	.01
WASHTA	15	$55,847	$2,235	.00
NON-PERMIT	3	$11,999	$359	.00
OTHER	99	$855,183	$34,208	.02
* TOTAL COUNTY *	558	$16,457,727	$658,155	.40
CHICKASAW COUNTY				
NEW HAMPTON*	196	$7,679,129	$307,177	.19
NASHUA	71	$1,510,287	$60,413	.04
FREDERICKSBURG	48	$1,001,923	$40,079	.02
LAWLER	35	$1,198,849	$47,954	.03
ALTA VISTA	21	$347,633	$13,904	.01
IONIA	13	$142,395	$5,695	.00
NON-PERMIT	5	$83,173	$2,496	.00
OTHER	130	$1,241,519	$49,660	.03
* TOTAL COUNTY *	519	$13,204,908	$527,378	.32
CLARKE COUNTY				
OSCEOLA*	200	$8,341,745	$333,664	.20
MURRAY	27	$229,821	$9,191	.01
NON-PERMIT	0	$0	$0	.00
OTHER	67	$622,430	$24,896	.02
* TOTAL COUNTY *	294	$9,193,996	$367,751	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	490	$26,193,071	$1,047,539	.64
EVERLY	34	$1,362,064	$54,482	.03
PETERSON	36	$348,794	$13,950	.01
DICKENS	14	$220,585	$8,822	.01
FOSTORIA	12	$184,242	$7,369	.00
ROYAL	29	$200,270	$8,012	.00
WEBB	17	$154,866	$6,194	.00
NON-PERMIT	5	$2,560	$80	.00
OTHER	87	$1,142,300	$45,686	.03
* TOTAL COUNTY *	724	$29,808,752	$1,192,134	.72
CLAYTON COUNTY				
ELKADER*	124	$4,746,722	$189,862	.12
GUTTENBERG	103	$2,731,875	$109,267	.07
MONONA	75	$2,181,816	$87,257	.05
STRAWBERRY PT	74	$1,289,537	$51,585	.03
EDGEWOOD	45	$810,451	$32,420	.02
GARNAVILLO	50	$756,954	$30,280	.02
MARQUETTE	19	$342,730	$13,709	.01
MCGREGOR	75	$1,298,259	$51,929	.03
FARMERSBURG	13	$179,278	$7,171	.00
LUANA	17	$288,747	$11,551	.01
VOLGA CITY	20	$168,589	$6,742	.00
NON-PERMIT	4	$41,469	$1,244	.00
OTHER	163	$1,370,740	$54,736	.03
* TOTAL COUNTY *	782	$16,207,167	$647,753	.39

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	845	$47,787,899	$1,911,329	1.16
DE WITT	185	$6,725,962	$269,038	.16
CAMANCHE	91	$1,075,833	$43,034	.03
DELMAR	16	$126,173	$5,046	.00
GRAND MOUND	35	$380,035	$15,200	.01
LOST NATION	46	$445,366	$17,814	.01
WHEATLAND	33	$669,280	$26,771	.02
CALAMUS	18	$470,933	$18,838	.01
CHARLOTTE	15	$268,537	$10,742	.01
GOOSE LAKE	13	$78,610	$3,144	.00
LOW MOOR	19	$337,892	$13,515	.01
WELTON	12	$112,381	$4,468	.00
NON-PERMIT	14	$164,989	$4,951	.00
OTHER	192	$2,291,705	$91,671	.06
* TOTAL COUNTY *	1,534	$60,935,595	$2,435,561	1.48
CRAWFORD COUNTY				
DENISON*	274	$13,248,143	$529,920	.32
CHARTER OAK	35	$1,025,828	$41,034	.02
DOW CITY	30	$245,386	$9,817	.01
MANILLA	43	$821,564	$32,817	.02
SCHLESWIG	51	$1,032,569	$41,254	.03
VAIL	23	$181,629	$7,243	.00
KIRON	23	$185,491	$7,418	.00
RICKETTS	13	$44,135	$1,765	.00
WESTSIDE	25	$603,696	$24,149	.01
NON-PERMIT	5	$28,782	$863	.00
OTHER	110	$1,135,975	$45,432	.03
* TOTAL COUNTY *	632	$18,553,198	$741,712	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	257	$11,548,110	$461,892	.28
ADEL*	108	$3,445,845	$137,761	.08
DALLAS CENTER	51	$1,121,946	$44,873	.03
DEXTER	31	$873,758	$34,950	.02
REDFIELD	35	$458,504	$18,341	.01
WAUKEE	55	$2,453,993	$98,145	.06
WOODWARD	45	$692,414	$27,667	.02
BOUTON	12	$466,841	$18,673	.01
DE SOTO	21	$233,313	$9,333	.01
GRANGER	29	$548,439	$21,938	.01
MINBURN	17	$299,435	$11,978	.01
VAN METER	26	$845,643	$33,829	.02
NON-PERMIT	4	$14,507	$436	.00
OTHER	189	$2,516,121	$100,634	.06
* TOTAL COUNTY *	880	$25,518,869	$1,020,450	.62
DAVIS COUNTY				
BLOOMFIELD*	134	$5,172,171	$206,888	.13
DRAKESVILLE	12	$48,738	$1,948	.00
PULASKI	11	$135,566	$5,422	.00
NON-PERMIT	3	$11,975	$359	.00
OTHER	125	$1,284,734	$51,389	.03
* TOTAL COUNTY *	285	$6,653,184	$266,006	.16
DECATUR COUNTY				
LAMONI	87	$1,954,393	$78,175	.05
LEON*	86	$2,545,458	$101,788	.06
DECATUR CITY	15	$246,367	$9,855	.01
GARDEN GROVE	10	$46,686	$1,868	.00
GRAND RIVER	10	$64,091	$2,563	.00
WELDON	12	$68,596	$2,745	.00
NON-PERMIT	0	$0	$0	.00
OTHER	67	$504,293	$20,176	.01
* TOTAL COUNTY *	287	$5,429,884	$217,170	.13

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	224	$10,363,152	$414,525	.25
EARLVILLE	38	$729,935	$29,197	.02
EDGEWOOD	14	$472,902	$18,916	.01
HOPKINTON	30	$536,892	$21,475	.01
COLESBURG	24	$584,373	$23,371	.01
DELHI	28	$453,025	$18,116	.01
GREELEY	14	$167,529	$6,699	.00
RYAN	21	$123,014	$4,920	.00
NON-PERMIT	0	$0	$0	.00
OTHER	161	$2,521,190	$100,844	.06
* TOTAL COUNTY *	554	$15,952,012	$638,063	.39
DES MOINES COUNTY				
BURLINGTON*	765	$49,278,678	$1,970,963	1.20
MEDIAPOLIS	84	$2,170,657	$86,826	.05
WEST BURLINGTON	169	$9,548,418	$381,931	.23
DANVILLE	37	$925,001	$37,000	.02
NON-PERMIT	6	$557,230	$16,717	.01
OTHER	173	$2,497,030	$99,881	.06
* TOTAL COUNTY *	1,234	$64,977,014	$2,593,318	1.57
DICKINSON COUNTY				
MILFORD	141	$3,713,706	$148,539	.09
SPIRIT LAKE*	228	$12,270,880	$490,809	.30
ARNOLDS PARK	121	$3,688,880	$147,251	.09
LAKE PARK	56	$1,304,139	$52,131	.03
OKOBOJI	41	$4,940,578	$197,624	.12
SUPERIOR	10	$563,699	$22,548	.01
TERRIL	18	$222,098	$8,884	.01
NON-PERMIT	8	$18,068	$541	.00
OTHER	165	$4,159,010	$166,360	.10
* TOTAL COUNTY *	788	$30,881,058	$1,234,687	.75

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,646	$105,758,685	$4,229,864	2.57
CASCADE	95	$2,459,161	$98,367	.06
DYERSVILLE	154	$8,274,485	$330,977	.20
EPWORTH	33	$563,697	$22,549	.01
FARLEY	41	$733,904	$29,356	.02
BERNARD	22	$282,412	$11,295	.01
HOLY CROSS	16	$239,268	$9,572	.01
LUXEMBURG	18	$189,778	$7,591	.00
NEW VIENNA	24	$482,181	$19,287	.01
PEOSTA	17	$236,211	$9,447	.01
SHERRILL	10	$61,863	$2,475	.00
WORTHINGTON	19	$380,823	$15,232	.01
NON-PERMIT	32	$463,971	$14,147	.01
OTHER	223	$5,411,574	$216,463	.13
* TOTAL COUNTY *	2,350	$125,538,013	$5,016,622	3.04
EMMET COUNTY				
ESTHERVILLE*	264	$11,984,519	$479,376	.29
ARMSTRONG	77	$1,545,853	$61,796	.04
RINGSTED	25	$738,043	$29,521	.02
WALLINGFORD	17	$88,468	$3,522	.00
NON-PERMIT	2	$629,382	$18,882	.01
OTHER	68	$796,759	$31,867	.02
* TOTAL COUNTY *	453	$15,783,024	$624,964	.38

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	269	$12,030,347	$481,079	.29
FAYETTE	50	$569,951	$22,789	.01
WEST UNION*	122	$5,082,638	$203,308	.12
ARLINGTON	25	$377,519	$15,102	.01
CLERMONT	28	$727,584	$29,104	.02
ELGIN	33	$696,800	$27,872	.02
HAWKEYE	28	$422,332	$16,892	.01
MAYNARD	19	$584,968	$23,385	.01
ST LUCAS	14	$248,628	$9,945	.01
WADENA	11	$56,370	$2,256	.00
WAUCOMA	18	$270,046	$10,801	.01
WESTGATE	13	$85,183	$3,390	.00
NON-PERMIT	7	$134,753	$4,043	.00
OTHER	167	$3,189,931	$127,603	.08
* TOTAL COUNTY *	804	$24,477,050	$977,569	.59
FLOYD COUNTY				
CHARLES CITY*	331	$13,907,742	$556,260	.34
NORA SPRINGS	68	$834,574	$33,386	.02
ROCKFORD	50	$705,498	$28,213	.02
FLOYD	16	$202,297	$8,093	.00
MARBLE ROCK	24	$327,395	$13,093	.01
RUDD	24	$318,637	$12,744	.01
NON-PERMIT	1	$713	$21	.00
OTHER	137	$1,591,162	$63,650	.04
* TOTAL COUNTY *	651	$17,888,018	$715,460	.43
FRANKLIN COUNTY				
HAMPTON*	216	$9,618,381	$384,634	.23
SHEFFIELD	50	$1,029,873	$41,185	.02
ALEXANDER	11	$100,591	$4,024	.00
COULTER	15	$203,525	$8,142	.00
GENEVA	10	$134,635	$5,385	.00
LATIMER	30	$875,391	$35,017	.02
NON-PERMIT	2	$14,992	$450	.00
OTHER	108	$3,093,751	$123,753	.08
* TOTAL COUNTY *	442	$15,071,139	$602,590	.37

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	69	$1,750,162	$70,002	.04
SIDNEY*	55	$863,171	$34,477	.02
TABOR	45	$605,642	$24,217	.01
FARRAGUT	24	$141,053	$5,600	.00
RANDOLPH	11	$184,957	$7,397	.00
RIVERTON	12	$141,692	$5,667	.00
THURMAN	11	$35,507	$1,419	.00
NON-PERMIT	1	$1,705	$51	.00
OTHER	81	$3,344,476	$133,778	.08
* TOTAL COUNTY *	309	$7,068,365	$282,608	.17
GREENE COUNTY				
JEFFERSON*	215	$8,496,113	$339,739	.21
CHURDAN	29	$246,048	$9,839	.01
GRAND JCT	48	$1,392,885	$55,713	.03
SCRANTON	32	$534,437	$21,379	.01
PATON	18	$655,471	$26,219	.02
RIPPEY	18	$95,122	$3,806	.00
NON-PERMIT	1	$5,735	$172	.00
OTHER	52	$364,799	$14,594	.01
* TOTAL COUNTY *	413	$11,790,610	$471,461	.29
GRUNDY COUNTY				
GRUNDY CENTER*	122	$4,646,670	$185,860	.11
REINBECK	78	$1,784,907	$71,398	.04
CONRAD	56	$1,383,379	$55,333	.03
DIKE	35	$1,326,865	$52,919	.03
WELLSBURG	38	$908,454	$36,313	.02
BEAMAN	10	$192,116	$7,685	.00
HOLLAND	15	$72,709	$2,908	.00
NON-PERMIT	0	$0	$0	.00
OTHER	84	$679,935	$27,201	.02
* TOTAL COUNTY *	438	$10,995,035	$439,617	.27

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	102	$3,890,223	$155,599	.09
PANORA	58	$2,118,100	$84,721	.05
STUART	59	$1,432,854	$57,313	.03
BAYARD	28	$417,318	$16,695	.01
CASEY	28	$486,549	$19,426	.01
BAGLEY	21	$107,817	$4,314	.00
MENLO	16	$177,645	$7,107	.00
YALE	16	$223,065	$8,922	.01
NON-PERMIT	1	$380	$11	.00
OTHER	79	$667,947	$26,718	.02
* TOTAL COUNTY *	408	$9,521,898	$380,826	.23
HAMILTON COUNTY				
WEBSTER CITY*	298	$11,639,388	$465,350	.28
JEWELL	53	$1,729,895	$69,198	.04
STRATFORD	39	$966,240	$38,649	.02
WILLIAMS	32	$1,128,344	$45,125	.03
BLAIRSBURG	14	$222,198	$8,888	.01
ELLSWORTH	24	$607,803	$24,311	.01
KAMRAR	11	$158,991	$6,362	.00
RANDALL	10	$135,366	$5,416	.00
STANHOPE	25	$271,625	$10,866	.01
NON-PERMIT	2	$40,024	$1,201	.00
OTHER	93	$1,335,614	$53,399	.03
* TOTAL COUNTY *	601	$18,235,488	$728,765	.44
HANCOCK COUNTY				
BRITT	104	$3,045,466	$121,817	.07
GARNER*	115	$6,481,588	$259,254	.16
KANAWHA	49	$1,322,640	$52,905	.03
KLEMME	30	$343,749	$13,745	.01
CORWITH	23	$382,894	$15,317	.01
CRYSTAL LAKE	13	$115,184	$4,608	.00
GOODELL	10	$45,681	$1,827	.00
WODEN	18	$402,882	$16,116	.01
FOREST CITY	11	$134,099	$5,364	.00
NON-PERMIT	1	$651	$20	.00
OTHER	90	$691,958	$27,677	.02
* TOTAL COUNTY *	469	$12,966,792	$518,650	.31

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	302	$12,370,955	$494,743	.30
ACKLEY	88	$1,447,649	$57,905	.04
ELDORA*	144	$3,939,638	$157,569	.10
ALDEN	38	$742,599	$29,702	.02
HUBBARD	50	$1,466,957	$58,678	.04
RADCLIFFE	30	$555,896	$22,234	.01
STEAMBOAT ROCK	19	$248,832	$9,954	.01
UNION	36	$790,897	$31,636	.02
NON-PERMIT	3	$3,920	$117	.00
OTHER	160	$5,031,588	$201,252	.12
* TOTAL COUNTY *	870	$26,598,931	$1,063,790	.65
HARRISON COUNTY				
DUNLAP	65	$1,413,480	$56,537	.03
LOGAN*	58	$1,661,759	$66,470	.04
MISSOURI VALLEY	132	$6,011,987	$240,474	.15
WOODBINE	62	$1,440,815	$57,614	.03
MAGNOLIA	13	$51,895	$2,074	.00
MODALE	10	$249,472	$9,977	.01
MONDAMIN	24	$254,800	$10,193	.01
PERSIA	23	$93,596	$3,743	.00
PISGAH	22	$151,861	$6,076	.00
NON-PERMIT	4	$49,984	$1,500	.00
OTHER	87	$1,602,067	$64,073	.04
* TOTAL COUNTY *	500	$12,981,716	$518,731	.31
HENRY COUNTY				
MT PLEASANT*	271	$18,313,478	$732,526	.44
NEW LONDON	61	$1,302,642	$52,109	.03
WAYLAND	39	$595,278	$23,810	.01
WINFIELD	53	$1,411,258	$56,450	.03
MT UNION	15	$97,190	$3,887	.00
OLDS	16	$481,888	$19,275	.01
SALEM	20	$107,233	$4,288	.00
NON-PERMIT	1	$71,356	$2,141	.00
OTHER	133	$2,500,672	$100,028	.06
* TOTAL COUNTY *	609	$24,880,995	$994,514	.60

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	182	$7,172,373	$286,888	.17
ELMA	35	$409,754	$16,391	.01
LIME SPRINGS	30	$546,696	$21,869	.01
RICEVILLE	18	$465,528	$18,622	.01
CHESTER	21	$246,618	$9,865	.01
PROTIVIN	27	$479,222	$19,168	.01
NON-PERMIT	2	$51,002	$1,530	.00
OTHER	89	$688,525	$27,544	.02
* TOTAL COUNTY *	404	$10,059,718	$401,877	.24
HUMBOLDT COUNTY				
HUMBOLDT	215	$10,453,786	$418,148	.25
DAKOTA CITY*	30	$283,169	$11,326	.01
GILMORE CITY	11	$179,248	$7,171	.00
LIVERMORE	22	$373,689	$14,944	.01
BODE	16	$115,513	$4,620	.00
RENWICK	20	$422,713	$16,908	.01
NON-PERMIT	2	$77,844	$2,335	.00
OTHER	98	$711,451	$28,458	.02
* TOTAL COUNTY *	414	$12,617,413	$503,910	.31
IDA COUNTY				
HOLSTEIN	73	$1,487,538	$59,498	.04
IDA GROVE*	138	$7,297,374	$291,896	.18
BATTLE CREEK	36	$534,352	$21,372	.01
ARTHUR	14	$116,618	$4,665	.00
GALVA	15	$161,939	$6,477	.00
NON-PERMIT	3	$10,017	$301	.00
OTHER	45	$103,573	$4,142	.00
* TOTAL COUNTY *	324	$9,711,411	$388,351	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	107	$3,440,725	$137,632	.08
NORTH ENGLISH	46	$1,734,340	$69,376	.04
WILLIAMSBURG	110	$6,775,180	$271,008	.16
VICTOR	49	$883,232	$35,329	.02
LADORA	13	$25,948	$1,037	.00
MILLERSBURG	12	$197,535	$7,903	.00
PARNELL	12	$111,577	$4,463	.00
NON-PERMIT	4	$12,439	$374	.00
OTHER	226	$9,885,351	$395,414	.24
* TOTAL COUNTY *	579	$23,066,327	$922,536	.56
JACKSON COUNTY				
MAQUOKETA*	265	$10,346,825	$413,860	.25
BELLEVUE	111	$2,340,325	$93,406	.06
PRESTON	54	$2,440,152	$97,595	.06
SABULA	31	$344,471	$13,771	.01
ANDREW	16	$116,606	$4,665	.00
BALDWIN	10	$43,497	$1,739	.00
LA MOTTE	21	$454,970	$18,163	.01
MILES	20	$590,687	$23,627	.01
SPRINGBROOK	11	$110,051	$4,400	.00
NON-PERMIT	4	$57,500	$1,725	.00
OTHER	183	$2,382,543	$95,291	.06
* TOTAL COUNTY *	726	$19,227,627	$768,242	.47
JASPER COUNTY				
NEWTON*	512	$26,509,476	$1,060,361	.64
COLFAX	69	$3,606,577	$144,261	.09
MONROE	68	$1,845,637	$73,781	.04
BAXTER	37	$614,061	$24,550	.01
KELLOGG	22	$336,078	$13,445	.01
PRAIRIE CITY	48	$1,869,069	$74,765	.05
LYNNVILLE	25	$381,082	$15,242	.01
MINGO	16	$114,352	$4,573	.00
SULLY	34	$3,123,365	$124,933	.08
NON-PERMIT	2	$5,347	$160	.00
OTHER	205	$2,536,425	$101,448	.06
* TOTAL COUNTY *	1,038	$40,941,469	$1,637,519	.99

RETAIL SALES TAX
BY COUNTY ANC TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	409	$17,023,906	$680,774	.41
BATAVIA	16	$182,439	$7,299	.00
LIBERTYVILLE	14	$164,613	$6,585	.00
LOCKRIDGE	10	$85,747	$3,428	.00
PACKWOOD	19	$185,598	$7,425	.00
NON-PERMIT	3	$10,656	$320	.00
OTHER	113	$1,116,555	$44,656	.03
* TOTAL COUNTY *	584	$18,769,514	$750,487	.46
JOHNSON COUNTY				
IOWA CITY*	1,128	$99,481,759	$3,978,372	2.41
CORALVILLE	269	$21,034,691	$841,392	.51
LONE TREE	43	$460,325	$18,411	.01
OXFORD	29	$454,611	$18,185	.01
SOLON	53	$1,092,245	$43,687	.03
HILLS	17	$943,971	$37,758	.02
NORTH LIBERTY	43	$938,115	$37,515	.02
SWISHER	25	$463,190	$18,530	.01
TIFFIN	14	$442,633	$17,706	.01
NON-PERMIT	14	$374,562	$11,237	.01
OTHER	263	$3,691,258	$147,652	.09
* TOTAL COUNTY *	1,898	$129,377,360	$5,170,445	3.14
JONES COUNTY				
ANAMOSA*	149	$9,116,965	$364,658	.22
MONTICELLO	209	$9,634,582	$385,367	.23
OLIN	42	$434,920	$17,393	.01
OXFORD JCT	37	$266,910	$10,678	.01
WYOMING	39	$579,203	$23,086	.01
ONSLOW	17	$79,272	$3,171	.00
NON-PERMIT	5	$103,156	$3,095	.00
OTHER	230	$2,662,148	$106,481	.06
* TOTAL COUNTY *	728	$22,877,156	$913,929	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	49	$614,145	$24,569	.01
SIGOURNEY*	108	$3,697,311	$147,855	.09
DELTA	12	$62,455	$2,497	.00
HEDRICK	47	$359,108	$14,358	.01
RICHLAND	35	$606,709	$24,266	.01
WHAT CHEER	39	$524,364	$20,976	.01
KESWICK	14	$372,095	$14,884	.01
OLLIE	11	$21,050	$842	.00
SOUTH ENGLISH	12	$150,309	$6,011	.00
NON-PERMIT	2	$3,827	$115	.00
OTHER	150	$2,238,600	$89,526	.05
* TOTAL COUNTY *	479	$8,649,973	$345,899	.21
KOSSUTH COUNTY				
ALGONA*	296	$18,636,349	$745,446	.45
BANCROFT	49	$1,609,433	$64,377	.04
BURT	22	$404,235	$16,170	.01
LU VERNE	15	$132,973	$5,319	.00
SWEA CITY	46	$726,179	$29,049	.02
TITONKA	42	$854,363	$34,177	.02
WESLEY	21	$763,910	$30,556	.02
WHITTEMORE	34	$566,122	$22,646	.01
FENTON	22	$291,815	$11,674	.01
LAKOTA	17	$146,047	$5,843	.00
LEDYARD	15	$163,080	$6,523	.00
LONE ROCK	11	$140,885	$5,636	.00
NON-PERMIT	1	$713	$21	.00
OTHER	144	$1,485,621	$59,394	.04
* TOTAL COUNTY *	735	$25,921,725	$1,036,831	.63

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LEE COUNTY				
FT MADISON*	364	$18,204,674	$728,010	.44
KEOKUK	460	$25,446,931	$1,017,801	.62
DONNELLSON	61	$1,160,683	$46,345	.03
MONTROSE	31	$287,811	$11,510	.01
WEST POINT	58	$1,093,547	$43,720	.03
ST PAUL	12	$540,642	$21,626	.01
HOUGHTON	13	$2,179,810	$87,194	.05
NON-PERMIT	9	$161,238	$4,839	.00
OTHER	266	$5,691,759	$227,670	.14
* TOTAL COUNTY *	1,274	$54,767,095	$2,188,715	1.33
LINN COUNTY				
CEDAR RAPIDS*	3,173	$270,942,766	$10,836,971	6.58
MARION	504	$24,859,466	$994,350	.60
CENTER POINT	48	$1,146,524	$45,859	.03
CENTRAL CITY	60	$643,513	$25,740	.02
HIAWATHA	100	$3,814,684	$152,587	.09
LISBON	61	$781,352	$31,255	.02
MT VERNON	107	$4,457,582	$178,290	.11
COGGON	36	$536,436	$21,456	.01
FAIRFAX	38	$454,462	$18,181	.01
SPRINGVILLE	36	$632,175	$25,213	.02
WALKER	37	$849,854	$33,858	.02
ALBURNETTE	25	$204,882	$8,195	.00
ELY	29	$380,816	$15,232	.01
PALO	24	$410,778	$16,433	.01
PRAIRIEBURG	10	$68,315	$2,707	.00
ROBINS	12	$59,989	$2,400	.00
NON-PERMIT	25	$417,914	$12,538	.01
OTHER	251	$5,094,886	$203,791	.12
* TOTAL COUNTY *	4,576	$315,756,394	$12,625,056	7.66

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LOUISA COUNTY				
COLUMBUS JCT	84	$2,113,420	$84,537	.05
WAPELLO*	105	$2,466,075	$98,646	.06
MORNING SUN	38	$888,465	$35,537	.02
GRANDVIEW	15	$182,826	$7,314	.00
OAKVILLE	19	$304,500	$12,181	.01
NON-PERMIT	3	$3,514	$106	.00
OTHER	87	$992,004	$39,668	.02
* TOTAL COUNTY *	351	$6,950,804	$277,989	.17
LUCAS COUNTY				
CHARITON*	207	$10,244,147	$409,695	.25
RUSSELL	21	$120,802	$4,821	.00
LUCAS	11	$60,109	$2,404	.00
NON-PERMIT	2	$21,126	$634	.00
OTHER	75	$1,301,565	$52,056	.03
* TOTAL COUNTY *	316	$11,747,749	$469,610	.29
LYON COUNTY				
ROCK RAPIDS*	110	$4,004,673	$160,147	.10
GEORGE	64	$1,304,149	$52,137	.03
DOON	31	$476,690	$19,066	.01
INWOOD	45	$1,118,263	$44,723	.03
LARCHWOOD	40	$626,388	$25,053	.02
LITTLE ROCK	16	$437,123	$17,483	.01
LESTER	20	$441,452	$17,658	.01
NON-PERMIT	1	$13,688	$411	.00
OTHER	106	$1,009,213	$40,342	.02
* TOTAL COUNTY *	433	$9,431,639	$377,020	.23
MADISON COUNTY				
WINTERSET*	170	$6,621,673	$264,866	.16
EARLHAM	41	$584,569	$23,383	.01
ST CHARLES	24	$420,496	$16,818	.01
TRURO	20	$392,341	$15,695	.01
NON-PERMIT	5	$41,603	$1,248	.00
OTHER	118	$1,184,944	$47,396	.03
* TOTAL COUNTY *	378	$9,245,626	$369,406	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MAHASKA COUNTY				
OSKALOOSA*	473	$24,464,755	$978,439	.59
NEW SHARON	67	$790,716	$31,617	.02
BARNES CITY	13	$96,355	$3,855	.00
FREMONT	25	$197,288	$7,890	.00
LEIGHTON	10	$26,140	$1,047	.00
NON-PERMIT	3	$28,876	$866	.00
OTHER	179	$1,867,088	$74,684	.05
* TOTAL COUNTY *	770	$27,471,218	$1,098,398	.67
MARION COUNTY				
KNOXVILLE*	256	$13,568,921	$542,703	.33
PELLA	257	$12,808,906	$512,328	.31
PLEASANTVILLE	58	$908,204	$36,325	.02
BUSSEY	16	$78,864	$3,154	.00
MELCHER	35	$405,288	$16,213	.01
NON-PERMIT	4	$35,791	$1,074	.00
OTHER	202	$2,907,358	$116,288	.07
* TOTAL COUNTY *	828	$30,713,332	$1,228,085	.75
MARSHALL COUNTY				
MARSHALLTOWN*	794	$47,188,408	$1,887,340	1.15
STATE CENTER	63	$825,502	$33,016	.02
ALBION	14	$242,716	$9,710	.01
GILMAN	27	$274,026	$10,961	.01
MELBOURNE	24	$249,844	$9,989	.01
LAUREL	18	$249,240	$9,971	.01
LE GRAND	27	$547,082	$21,884	.01
LISCOMB	10	$70,671	$2,827	.00
RHODES	15	$61,462	$2,458	.00
NON-PERMIT	2	$8,354	$251	.00
OTHER	145	$2,633,293	$105,316	.06
* TOTAL COUNTY *	1,139	$52,350,598	$2,093,723	1.27

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MILLS COUNTY				
GLENWOOD*	135	$6,793,191	$271,721	.16
MALVERN	46	$793,412	$31,722	.02
EMERSON	28	$608,440	$24,335	.01
PACIFIC JCT	10	$33,767	$1,352	.00
HENDERSON	14	$308,819	$12,352	.01
NON-PERMIT	1	$7,415	$222	.00
OTHER	90	$1,021,852	$40,876	.02
* TOTAL COUNTY *	324	$9,566,896	$382,580	.23
MITCHELL COUNTY				
OSAGE*	157	$5,787,549	$231,506	.14
ST ANSGAR	55	$2,998,729	$119,930	.07
RICEVILLE	32	$503,763	$20,152	.01
STACYVILLE	31	$862,016	$34,479	.02
NON-PERMIT	2	$12,758	$383	.00
OTHER	112	$1,337,282	$53,490	.03
* TOTAL COUNTY *	389	$11,502,097	$459,940	.28
MONONA COUNTY				
ONAWA*	148	$5,925,331	$237,009	.14
MAPLETON	91	$2,380,436	$95,204	.06
UTE	35	$425,915	$17,036	.01
WHITING	26	$219,255	$8,772	.01
BLENCOE	16	$163,468	$6,516	.00
CASTANA	14	$60,324	$2,412	.00
MOORHEAD	20	$261,442	$10,454	.01
SOLDIER	20	$191,217	$7,650	.00
NON-PERMIT	2	$3,648	$110	.00
OTHER	67	$897,582	$35,907	.02
* TOTAL COUNTY *	439	$10,528,618	$421,070	.26
MONROE COUNTY				
ALBIA*	162	$5,662,527	$226,496	.14
LOVILIA	26	$188,148	$7,525	.00
NON-PERMIT	3	$2,902	$87	.00
OTHER	71	$1,111,817	$44,460	.03
* TOTAL COUNTY *	262	$6,965,394	$278,568	.17

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MONTGOMERY COUNTY				
RED OAK*	267	$12,818,739	$512,326	.31
VILLISCA	59	$917,270	$36,528	.02
STANTON	36	$771,407	$30,826	.02
ELLIOTT	19	$149,520	$5,982	.00
NON-PERMIT	1	$6,667	$200	.00
OTHER	80	$871,660	$34,866	.02
* TOTAL COUNTY *	462	$15,535,263	$620,728	.38
MUSCATINE COUNTY				
MUSCATINE*	662	$35,315,478	$1,412,329	.86
WEST LIBERTY	103	$3,113,599	$124,542	.08
WILTON	99	$7,289,119	$291,559	.18
ATALISSA	14	$123,207	$4,930	.00
CONESVILLE	11	$117,141	$4,685	.00
NICHOLS	18	$568,862	$22,752	.01
NON-PERMIT	11	$136,409	$4,092	.00
OTHER	171	$2,060,262	$82,404	.05
* TOTAL COUNTY *	1,089	$48,724,077	$1,947,293	1.18
OBRIEN COUNTY				
SHELDON	225	$10,738,130	$429,507	.26
HARTLEY	86	$1,444,261	$57,773	.04
PAULLINA	75	$1,487,870	$59,517	.04
PRIMGHAR*	50	$1,210,308	$48,353	.03
SANBORN	62	$1,080,978	$43,215	.03
SUTHERLAND	43	$505,746	$20,227	.01
ARCHER	10	$258,616	$10,344	.01
NON-PERMIT	0	$0	$0	.00
OTHER	110	$2,000,377	$80,016	.05
* TOTAL COUNTY *	661	$18,726,286	$748,952	.45

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OSCEOLA COUNTY				
SIBLEY*	134	$4,460,742	$178,422	.11
ASHTON	28	$297,562	$11,900	.01
OCHEYEDAN	33	$641,755	$25,671	.02
MELVIN	20	$626,065	$25,041	.02
NON-PERMIT	1	$15,293	$459	.00
OTHER	71	$702,319	$28,076	.02
* TOTAL COUNTY *	287	$6,743,736	$269,569	.16
PAGE COUNTY				
CLARINDA*	201	$8,943,804	$357,724	.22
SHENANDOAH	284	$9,867,385	$394,692	.24
ESSEX	34	$407,627	$16,309	.01
BRADDYVILLE	14	$79,032	$3,161	.00
COIN	14	$101,122	$4,047	.00
COLLEGE SPRINGS	10	$81,138	$3,246	.00
NON-PERMIT	2	$12,876	$386	.00
OTHER	90	$1,098,200	$43,911	.03
* TOTAL COUNTY *	649	$20,591,184	$823,476	.50
PALO ALTO COUNTY				
EMMETSBURG*	172	$5,301,458	$212,041	.13
GRAETTINGER	46	$586,024	$23,441	.01
RUTHVEN	32	$1,432,359	$57,294	.03
WEST BEND	53	$1,864,780	$74,589	.05
AYRSHIRE	14	$77,748	$3,108	.00
MALLARD	20	$200,927	$8,036	.00
NON-PERMIT	1	$340	$10	.00
OTHER	69	$858,329	$34,330	.02
* TOTAL COUNTY *	407	$10,321,965	$412,849	.25

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PLYMOUTH COUNTY				
LE MARS*	324	$15,320,801	$612,726	.37
AKRON	64	$1,724,140	$68,965	.04
KINGSLEY	80	$1,664,073	$66,566	.04
REMSEN	80	$1,901,515	$76,060	.05
MERRILL	38	$565,959	$22,640	.01
BRUNSVILLE	10	$73,098	$2,924	.00
HINTON	25	$608,750	$24,347	.01
OYENS	11	$49,307	$1,972	.00
NON-PERMIT	7	$50,217	$1,507	.00
OTHER	137	$1,157,208	$46,252	.03
* TOTAL COUNTY *	776	$23,115,068	$923,959	.56
POCAHONTAS COUNTY				
FONDA	43	$622,929	$24,916	.02
LAURENS	93	$1,906,142	$76,246	.05
POCAHONTAS*	135	$2,988,027	$119,413	.07
GILMORE CITY	16	$696,765	$27,871	.02
ROLFE	45	$872,554	$34,882	.02
HAVELOCK	12	$241,340	$9,653	.01
PALMER	22	$209,440	$8,379	.01
NON-PERMIT	0	$0	$0	.00
OTHER	89	$462,970	$18,517	.01
* TOTAL COUNTY *	455	$8,000,167	$319,877	.19

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POLK COUNTY				
DES MOINES*	6,260	$629,724,060	$25,186,835	15.29
WEST DES MOINES	849	$74,077,196	$2,963,042	1.80
URBANDALE	192	$11,307,512	$452,264	.27
ALTOONA	153	$16,557,185	$662,244	.40
ANKENY	407	$20,749,193	$829,865	.50
CLIVE	43	$2,618,144	$104,728	.06
GRIMES	75	$2,503,030	$100,118	.06
MITCHELLVILLE	41	$671,155	$26,635	.02
POLK CITY	50	$533,647	$18,807	.01
BONDURANT	40	$671,430	$26,856	.02
ELKHART	14	$447,233	$17,889	.01
RUNNELLS	31	$587,353	$23,495	.01
JOHNSTON	102	$3,797,372	$151,797	.09
ALLEMAN	10	$258,975	$10,333	.01
NON-PERMIT	95	$4,230,156	$126,904	.08
OTHER	114	$4,903,355	$196,126	.12
* TOTAL COUNTY *	8,471	$773,636,996	$30,897,938	18.75
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,132	$72,958,450	$2,918,278	1.77
AVOCA	86	$4,222,636	$168,908	.10
CARTER LAKE	57	$1,338,712	$53,549	.03
OAKLAND	67	$1,314,128	$52,551	.03
CARSON	28	$248,538	$9,941	.01
NEOLA	39	$925,235	$37,006	.02
WALNUT	47	$832,306	$33,293	.02
CRESCENT	20	$669,289	$26,774	.02
HANCOCK	13	$165,949	$6,638	.00
MACEDONIA	16	$619,591	$24,783	.02
MINDEN	26	$666,135	$26,646	.02
TREYNOR	35	$657,442	$26,297	.02
UNDERWOOD	26	$487,490	$19,499	.01
NON-PERMIT	16	$69,816	$2,094	.00
OTHER	270	$11,286,693	$451,438	.27
* TOTAL COUNTY *	1,878	$96,462,410	$3,857,695	2.34

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POWESHIEK COUNTY				
GRINNELL	283	$17,035,740	$681,392	.41
BROOKLYN	85	$5,487,785	$219,511	.13
MONTEZUMA*	98	$2,718,025	$108,689	.07
DEEP RIVER	15	$167,652	$6,705	.00
MALCOM	17	$219,958	$8,798	.01
NON-PERMIT	0	$0	$0	.00
OTHER	139	$2,346,058	$93,839	.06
* TOTAL COUNTY *	637	$27,975,218	$1,118,934	.68
RINGGOLD COUNTY				
MOUNT AYR*	103	$3,555,910	$142,213	.09
DIAGONAL	19	$165,101	$6,605	.00
KELLERTON	20	$105,542	$4,220	.00
TINGLEY	13	$89,326	$3,573	.00
NON-PERMIT	0	$0	$0	.00
OTHER	60	$378,954	$15,157	.01
* TOTAL COUNTY *	215	$4,294,833	$171,768	.10
SAC COUNTY				
SAC CITY*	136	$3,942,380	$157,695	.10
LAKE VIEW	79	$2,338,932	$93,550	.06
ODEBOLT	56	$942,004	$37,679	.02
EARLY	28	$371,974	$14,877	.01
SCHALLER	43	$850,594	$34,027	.02
WALL LAKE	43	$1,302,559	$52,094	.03
AUBURN	21	$312,696	$12,506	.01
LYTTON	17	$264,538	$10,580	.01
NON-PERMIT	5	$52,183	$1,566	.00
OTHER	94	$1,233,512	$49,324	.03
* TOTAL COUNTY *	522	$11,611,372	$463,898	.28

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SCOTT COUNTY				
DAVENPORT*	2,497	$192,199,912	$7,686,294	4.67
BETTENDORF	649	$53,481,194	$2,138,758	1.30
BUFFALO	29	$508,757	$20,349	.01
LE CLAIRE	82	$841,169	$33,646	.02
BLUE GRASS	62	$1,055,031	$42,188	.03
ELDRIDGE	121	$5,052,293	$202,084	.12
PRINCETON	29	$667,107	$26,685	.02
WALCOTT	70	$3,329,059	$133,164	.08
DIXON	16	$140,243	$5,609	.00
DONAHUE	15	$267,987	$10,720	.01
LONG GROVE	20	$162,152	$6,482	.00
MCCAUSLAND	18	$143,669	$5,747	.00
NEW LIBERTY	12	$41,117	$1,645	.00
RIVERDALE	11	$172,122	$6,885	.00
NON-PERMIT	36	$807,963	$24,243	.01
OTHER	241	$5,311,795	$212,353	.13
* TOTAL COUNTY *	3,908	$264,181,570	$10,556,852	6.41
SHELBY COUNTY				
HARLAN*	257	$10,693,737	$427,635	.26
ELK HORN	39	$518,727	$20,749	.01
SHELBY	26	$349,069	$13,963	.01
DEFIANCE	28	$286,314	$11,455	.01
EARLING	33	$289,456	$11,578	.01
IRWIN	34	$755,727	$30,230	.02
PANAMA	19	$229,150	$9,167	.01
PORTSMOUTH	16	$365,463	$14,615	.01
WESTPHALIA	10	$114,397	$4,576	.00
NON-PERMIT	2	$9,382	$282	.00
OTHER	99	$981,280	$39,252	.02
* TOTAL COUNTY *	563	$14,592,702	$583,502	.35

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SIOUX COUNTY				
HAWARDEN	128	$3,299,598	$131,930	.08
ALTON	51	$945,247	$37,810	.02
HULL	75	$1,840,805	$73,633	.04
ORANGE CITY*	154	$7,016,339	$280,652	.17
ROCK VALLEY	138	$5,407,047	$216,231	.13
SIOUX CENTER	214	$7,604,088	$304,161	.18
BOYDEN	39	$476,561	$19,045	.01
HOSPERS	43	$857,832	$34,311	.02
IRETON	37	$1,519,694	$60,789	.04
GRANVILLE	23	$189,736	$7,589	.00
MAURICE	10	$32,906	$1,316	.00
NON-PERMIT	7	$99,514	$2,983	.00
OTHER	178	$1,874,982	$75,004	.05
* TOTAL COUNTY *	1,097	$31,164,349	$1,245,454	.76
STORY COUNTY				
AMES	967	$69,775,398	$2,790,699	1.69
NEVADA*	193	$9,311,172	$372,273	.23
STORY CITY	114	$3,590,161	$143,609	.09
CAMBRIDGE	17	$137,073	$5,482	.00
COLO	35	$1,227,687	$49,105	.03
MAXWELL	35	$358,912	$14,341	.01
ROLAND	36	$527,795	$21,110	.01
SLATER	40	$1,410,303	$56,411	.03
ZEARING	31	$490,893	$19,593	.01
COLLINS	17	$154,552	$6,182	.00
GILBERT	20	$194,954	$7,799	.00
HUXLEY	65	$1,334,344	$53,374	.03
MCCALLSBURG	18	$76,793	$3,069	.00
NON-PERMIT	10	$28,986	$870	.00
OTHER	191	$2,659,304	$106,346	.06
* TOTAL COUNTY *	1,789	$91,278,327	$3,650,263	2.22

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAMA	COUNTY				
TAMA		117	$5,994,802	$239,749	.15
DYSART		58	$1,165,360	$46,604	.03
TOLEDO*		104	$6,631,422	$342,210	.21
TRAER		81	$1,883,885	$75,353	.05
GARWIN		25	$217,563	$8,704	.01
GLADBROOK		53	$1,264,539	$50,579	.03
CHELSEA		29	$619,540	$24,780	.02
CLUTIER		16	$161,386	$6,455	.00
ELBERON		10	$81,809	$3,273	.00
LINCOLN		10	$172,663	$6,878	.00
MONTOUR		10	$157,005	$6,281	.00
NON-PERMIT		1	$734	$22	.00
OTHER		109	$631,645	$25,268	.02
* TOTAL COUNTY *		623	$18,982,353	$836,156	.51
TAYLOR	COUNTY				
BEDFORD*		102	$1,585,895	$63,432	.04
LENOX		69	$1,747,934	$69,768	.04
CLEARFIELD		30	$361,342	$14,456	.01
NEW MARKET		22	$113,269	$4,530	.00
BLOCKTON		17	$157,946	$6,316	.00
NON-PERMIT		0	$0	$0	.00
OTHER		60	$124,264	$4,970	.00
* TOTAL COUNTY *		300	$4,090,650	$163,472	.10
UNION	COUNTY				
CRESTON*		298	$14,267,956	$570,485	.35
AFTON		41	$697,866	$27,913	.02
LORIMOR		17	$131,769	$5,272	.00
NON-PERMIT		4	$68,555	$2,057	.00
OTHER		77	$551,544	$22,058	.01
* TOTAL COUNTY *		437	$15,717,690	$627,785	.38

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
VAN BUREN COUNTY				
KEOSAUQUA*	64	$963,744	$38,549	.02
BONAPARTE	27	$352,077	$14,080	.01
FARMINGTON	53	$545,475	$21,821	.01
MILTON	26	$200,254	$8,008	.00
BIRMINGHAM	21	$138,123	$5,525	.00
CANTRIL	23	$149,873	$5,996	.00
STOCKPORT	20	$289,673	$11,576	.01
NON-PERMIT	0	$0	$0	.00
OTHER	124	$1,170,503	$46,818	.03
* TOTAL COUNTY *	358	$3,809,722	$152,373	.09
WAPELLO COUNTY				
OTTUMWA*	791	$40,496,999	$1,619,372	.98
ELDON	46	$659,025	$26,274	.02
EDDYVILLE	41	$462,205	$18,458	.01
AGENCY	30	$313,742	$12,549	.01
BLAKESBURG	16	$94,564	$3,782	.00
NON-PERMIT	9	$108,568	$3,256	.00
OTHER	155	$1,566,456	$62,655	.04
* TOTAL COUNTY *	1,088	$43,701,559	$1,746,346	1.06
WARREN COUNTY				
INDIANOLA*	351	$13,660,552	$546,301	.33
CARLISLE	74	$1,944,243	$77,770	.05
NORWALK	76	$1,350,714	$54,025	.03
MILO	18	$138,608	$5,545	.00
CUMMING	11	$63,959	$2,558	.00
HARTFORD	19	$110,327	$4,413	.00
LACONA	23	$250,570	$10,022	.01
MARTENSDALE	19	$299,236	$11,970	.01
NEW VIRGINIA	18	$159,252	$6,370	.00
NON-PERMIT	11	$106,307	$3,189	.00
OTHER	205	$2,375,956	$95,032	.06
* TOTAL COUNTY *	825	$20,459,724	$817,195	.50

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WASHINGTON COUNTY				
WASHINGTON*	309	$13,861,869	$554,426	.34
KALONA	128	$3,871,106	$154,841	.09
BRIGHTON	37	$337,708	$13,511	.01
RIVERSIDE	32	$457,327	$18,291	.01
WELLMAN	63	$1,750,807	$70,030	.04
AINSWORTH	22	$217,752	$8,709	.01
CRAWFORDSVILLE	18	$137,885	$5,515	.00
WEST CHESTER	11	$31,081	$1,243	.00
NON-PERMIT	6	$28,100	$844	.00
OTHER	166	$2,202,597	$88,106	.05
* TOTAL COUNTY *	792	$22,896,227	$915,516	.56
WAYNE COUNTY				
CORYDON*	119	$2,439,859	$97,592	.06
SEYMOUR	39	$358,353	$14,310	.01
ALLERTON	31	$292,680	$11,704	.01
HUMESTON	48	$739,474	$29,578	.02
LINEVILLE	13	$163,570	$6,541	.00
NON-PERMIT	3	$7,700	$230	.00
OTHER	81	$575,740	$23,032	.01
* TOTAL COUNTY *	334	$4,577,376	$182,987	.11
WEBSTER COUNTY				
FT DODGE*	883	$59,797,317	$2,391,437	1.45
GOWRIE	74	$1,918,247	$76,530	.05
DAYTON	42	$654,120	$26,161	.02
LEHIGH	23	$424,943	$16,999	.01
OTHO	15	$93,339	$3,734	.00
BADGER	16	$210,039	$8,402	.01
CALLENDER	20	$181,055	$7,240	.00
CLARE	11	$108,122	$4,325	.00
DUNCOMBE	19	$207,091	$8,286	.01
HARCOURT	23	$850,098	$34,004	.02
MOORLAND	12	$71,059	$2,844	.00
VINCENT	14	$1,319,164	$52,767	.03
NON-PERMIT	10	$136,884	$4,108	.00
OTHER	220	$4,369,857	$174,792	.11
* TOTAL COUNTY *	1,382	$70,341,335	$2,811,629	1.71

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNEBAGO COUNTY				
FOREST CITY*	146	$3,828,717	$153,088	.09
BUFFALO CENTER	67	$2,161,563	$86,367	.05
LAKE MILLS	103	$3,004,592	$120,184	.07
THOMPSON	28	$1,213,035	$48,522	.03
LELAND	17	$89,192	$3,567	.00
RAKE	20	$163,915	$6,556	.00
NON-PERMIT	2	$6,777	$204	.00
OTHER	80	$2,056,630	$82,264	.05
* TOTAL COUNTY *	463	$12,524,421	$500,752	.30
WINNESHIEK COUNTY				
DECORAH*	320	$15,974,922	$638,926	.39
CALMAR	50	$1,480,651	$59,226	.04
OSSIAN	55	$973,166	$38,927	.02
FT. ATKINSON	31	$384,256	$15,373	.01
RIDGEWAY	23	$143,636	$5,743	.00
SPILLVILLE	21	$369,122	$14,761	.01
NON-PERMIT	6	$33,385	$1,002	.00
OTHER	179	$2,832,229	$113,269	.07
* TOTAL COUNTY *	685	$22,191,367	$887,227	.54
WOODBURY COUNTY				
SIOUX CITY*	2,057	$147,676,172	$5,906,557	3.58
MOVILLE	59	$2,824,606	$112,943	.07
ANTHON	44	$1,015,769	$40,630	.02
CORRECTIONVILLE	52	$652,496	$26,101	.02
DANBURY	29	$740,970	$29,637	.02
SERGEANT BLUFF	55	$1,377,112	$55,087	.03
SLOAN	38	$848,010	$33,920	.02
CUSHING	23	$241,470	$9,657	.01
HORNICK	11	$168,312	$6,724	.00
LAWTON	22	$424,198	$16,960	.01
OTO	11	$91,937	$3,678	.00
PIERSON	27	$243,569	$9,740	.01
SALIX	14	$199,376	$7,976	.00
SMITHLAND	10	$93,510	$3,740	.00
NON-PERMIT	29	$836,419	$25,097	.02
OTHER	114	$1,245,710	$49,827	.03
* TOTAL COUNTY *	2,595	$158,679,636	$6,338,274	3.85

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1986

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WORTH COUNTY				
MANLY	48	$603,529	$24,142	.01
NORTHWOOD*	89	$2,965,958	$118,616	.07
FERTILE	21	$213,369	$8,534	.01
GRAFTON	23	$306,735	$12,268	.01
KENSETT	15	$247,800	$9,913	.01
NON-PERMIT	2	$3,750	$113	.00
OTHER	86	$2,113,731	$84,522	.05
* TOTAL COUNTY *	284	$6,454,867	$258,108	.16
WRIGHT COUNTY				
CLARION*	147	$4,205,452	$168,155	.10
EAGLE GROVE	137	$5,066,517	$202,658	.12
BELMOND	124	$4,386,989	$175,474	.11
DOWS	37	$443,773	$17,747	.01
GOLDFIELD	35	$228,179	$42,057	.03
ROWAN	12	$152,295	$6,092	.00
WOOLSTOCK	12	$722,463	$28,898	.02
NON-PERMIT	0	$0	$0	.00
OTHER	80	$1,240,711	$49,625	.03
* TOTAL COUNTY *	584	$16,446,379	$690,706	.42
* LATE FILERS *	5,083	$49,991,036	$1,998,545	1.21
** GRAND TOTAL **	91,096	$3,981,964,712	$159,249,226	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TC ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.